

Proposed

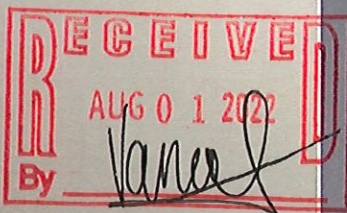
Municipal Budget

(Fiscal Year 2022-2023)

This budget will raise more total property taxes than last year's budget by \$130,423, an 11.0 percentage increase, and of that amount \$130,423 is tax revenue to be raised from new property added to the tax roll this year.

| Adoption of Fiscal Year 2023 Annual Budget (Sept. 13) | | |
|--|---------------|---------------|
| Council Member | | Recorded Vote |
| Isidro Casanova | Mayor | |
| Laura M. Macias | Mayor Pro Tem | |
| Angie Garza | Councilwoman | |
| Chuck Garza | Councilman | |
| Roger Hernandez | Councilman | |

| Tax Rates | FY2021-2022 | FY2022-2023 |
|---|-------------|-------------|
| Adopted | \$0.5898 | \$0.5898 |
| No-New-Revenue (NNR) | | 0.5167 |
| No-New-Revenue (NNR); Maintenance & Operations (M&O) | | |
| Debt Service | 0.0000 | 0.1017 |
| Voter-Approved | | 0.6979 |
| De Minimis | | 0.9580 |



The total amount of bonds and other debt obligations owed by the City of La Joya as of 9/30/22 is \$7,055,802.

8/1/2022



Contents

| | |
|---|----|
| Budget Message | 2 |
| Part I: General Summary | 9 |
| Part II: General Fund..... | 18 |
| Part III: Economic Development Fund..... | 45 |
| Part IV: Public Utilities Fund | 53 |
| Part V: Forfeiture Fund | 59 |
| Part VI: Appendices | 67 |
| Appendix A: Master Fee Schedule..... | 68 |
| Appendix B: Departmental/Office Authority | 72 |
| Appendix C: Personnel Salaries Schedule by Department | 73 |
| Appendix D: Municipal Organizational Chart | 79 |
| Appendix E: Departmental & Line Item Renaming Schedule | 80 |
| Appendix F: Budget Preparation Schedule..... | 81 |
| Appendix G: Tax Rate Calculation Worksheet (Form 50-856)..... | 85 |
| Appendix H: Glossary | 94 |



"Jewel of the Valley"

701 E. Expressway 83 * La Joya, Texas 78560-4051

August 1, 2022

La Joya City Council
c/o The Honorable Isidro Casanova
701 East Expressway 83
La Joya, Texas 78560-4051

Re: Budget Message for Municipal Budget, Fiscal Year 2022-2023

Dear Mayor Casanova and Council:

In accordance with the City of La Joya Municipal Charter and statutory requirements, it is my pleasure to submit to our Council this Municipal Budget and accompanying Budget Message for Fiscal Year 2022-2023.¹

The following information explains the Municipal Budget "... both in fiscal terms and in terms of the work programs."²

1. Proposed Financial Policies

A. General Fund Reserve

The City's General Fund of approximately \$3.8 million should have a minimum reserve balance of 25.0 percent or \$970,000. In FY 2021, the General Fund reserve was approximately \$1.2 million, or a healthy 30.9 percent. This allows favorable processing of expenses, creates operational efficiencies, establishes sound fiscal management, and positions the City to obtain favorable bond ratings. This reserve should be monitored at least annually.

B. Inter-Departmental Transfer Policies

The General Fund receives revenues from two other funds for expenses associated with support for respective managerial, administrative, financial and programmatic activities. The

¹ As required by the La Joya Municipal Charter Sections 4.02, 5.02, 5.03, and 5.04.

² Section 5.03.

[La Joya Economic Development Corporation \(LJEDC\)](#) allocates \$91,000. The Forfeiture Fund allocates \$33,000 to the General Fund.

General Fund-PUD Fund Allocations: Municipal administrative departments spend a significant amount of time managing and administering the PUD. The PUD Fund allocates 50 percent of expenses of all personnel cost for the following departments: City Manager, City Secretary, Finance, Personnel, Public Works and Non-Departmental. The PUD Fund also finances 25 percent of water and wastewater expenses in the Public Works Department (ie, for water distribution and wastewater collection systems).

General Fund-LJEDC Allocation: The LJEDC provides a total of \$91,000 for services and rents as contractually obligated.

City Hall Financing: USDA payments for City Hall are divided between Public Utilities (1/3) and Administration (eg, City Manager, City Secretary, Finance Department), Municipal Court and Police (2/3).

C. Securing Long-Term Capital Dept

The City will utilize the Debt Service component (formerly Interest and Sinking (I&S)) portion of the property tax rate to secure long-term capital debt for the purchase, renovation, expansion and equipping of La Joya City Hall. This debt had been serviced by the Maintenance and Operations (M&O) component of property taxes.

D. Public Utility Rate Study

The City is in the process of a generational investment in its water and wastewater infrastructure to better comply with regulatory requirements and secure continued development of the La Joya community. To this end, the City is reviewing a utility rate study analyzing the programmatic needs and requirement for the next 30 years. This study will recommend changes in customer categories, rate changes and other practices to secure the needed investment.

E. Master Fee Schedule

The proposed Master Fee Schedule ([Appendix A](#)) itemizing all municipal fees charged by Departments is expected to take effect October 1. No changes have been proposed in this proposed budget, though fees should be examined to ensure proper cost recovery for municipal services in the Council-adopted budget.

F. Inflation

The final budget may include increases as per the Municipal Price Index (MPI) and other adjustments to reflect programmatic cost accounting.

2. Important Budget Features

A. Correcting Non-Compliance

This Budget corrects statutory and charter non-compliance issues, in format and procedures. It is compliant with stated procedures and formats in Article V, Charter as well as the Local Government Code and the Tax Code.

B. Ethical Reporting

Public officials, employees and the public may use the following information for reporting waste, fraud and abuse of federal, state and local programs:

- | | |
|---|--------------|
| • Federal Bureau of Investigation (FBI) | 956.984.6300 |
| • Texas Attorney General's Office | 800.252.8011 |
| • Texas Ranger's Public Integrity Unit | 512.424.2160 |
| • Hidalgo County Criminal District Attorney | 956.292.7600 |

To improve public disclosure, each Department identifies the source of Departmental Authority (eg, Charter, ordinance) and Personnel Levels (eg, Full-Time and Part-Time employees).

C. Revenue Sharing Notice

This budget contains no revenue sharing with the State of Texas. Rather, voter approved property taxes and voter approved sales taxes provide a majority of funding for this municipality.

3. Major Changes & Reasons

This budget includes major changes to improve transparency, to modernize terminology and to better administer public dollars.

A. Policies

Departmental Reorganization: The Council reorganized Departments effective January 2022 ([Appendix D](#)). This proposed Budget continues funding for this reorganization.

Fund Transfers: The Intermediary Relending Program (IRP) fund is moved as a component of the General Fund (ie, Fund 100 series) to the Economic Development Fund (ie, Fund 200 series) where other economic development funds are grouped.

Line Item Additions: Line items are created, for example, Fire revenues and expenses. The Budget also will feature a Wrecker Fees line item.

Line Item Removals: Some line items have not had any revenues and/or expenditures in more than 10 years. These have been eliminated. As standard practice, any line item that has not been used in three years should be eliminated.

Line Item Renaming: In order to eliminate confusion and provide a clearer, more transparent understanding of Departments and line items, these names have been changed to reflect a more precise nomenclature ([Appendix E](#)). Abbreviations and proprietary names (eg, Hancher Library Grant) are eliminated or minimized. Line items utilize parallel construction.

Line Item Recategorization: Certain line items are transferred to the appropriate category or fund (eg, Hancher Library grant moved from Intergovernmental Revenues to Miscellaneous Revenues; Crime Victim moved from General Fund Revenues to Police Grants Revenues).

Hotel Occupancy Tax (HOT): The Council approved the HOT of 7.0 percent on hotel rooms. These revenues will be used to promote the City as allowed by statutory regulations.

City Equipment Rental: The City will discontinue this service since the private sector can provide this equipment and services directly to the public. The City will reserve its equipment for public purposes. Revenues for this line item are eliminated.

Sales Tax for Property Tax Abatement: The half cent sales tax for property tax abatement has been returned to the General Fund, rather than accounting for it separately. This change will allow greater ease of administration of the General Fund for expenditures throughout the year.

Statutory Requirements: We have included mandatory budget line items for expenditures on public notices and legislative/administrative efforts.

B. Expenditure Increases

The General Fund has the following expenditure increases:

City Attorney: Funds are allocated to match actual annual compensation expenses for independent contractor. No funds are included for travel and training expenses.

City Secretary: Funding for the Charter-required codification of municipal ordinances is included.

Council: The proposed budget transfers travel and training expenses formerly included in Administration to the newly-created Council budget. This does not increase spending, but rather simply improved public disclosure, transparency and accountability.

Finance: Funds are included for financial software and office equipment.

Fire: This budget proposes a major investment in the Fire Department. First, the Council renamed the La Joya Voluntary Fire Department (LVFD) to the La Joya Fire Department (LJFD) to signal the expansion to a professionally staffed operation. Second, the Department is transitioning from a 100 percent volunteer force to a mixed professional/volunteer force. Third, the Department is initiating Emergency Medical Services (EMS) to La Joya residents. This will position the Department as a premier fire and rescue service provider in the Rio Grande Valley.

Personnel: Generally, this budget maintains current services, with the exception of and four Part-Time (PT) positions for the Fire Department. There are 50 Full-Time, and 7 Part-Time employees.

No changes in benefits (eg, salaries, retirement, health insurance) have been included in this budget.

Police: La Joya is initiating a Community Emergency Response Team (CERT) program to better respond to emergencies, improve community involvement and understanding of municipal operations. This continues the legacy in the Fire Department.

Parks & Recreation: Additional funds are allocated for contractual services associated with baseball, basketball, football, soccer and volleyball.

Planning/Code Enforcement: Additional funds are included for contractual services associated with animal control.

Public Relations: This budget is eliminated. Public relations functions will be performed by major departments (eg, Fire, Police, Public Utilities, Public Works) or by administration (eg, Finance, Personnel).

Public Works: Increased funds for Contract Services (ie, electricity, water/wastewater) and for Public Utility Department (PUD) supplies are included in this budget.

4. Summary of Debt

A. Existing Debt

The following is a summary of the City's existing debt for all funds.

Existing Debt by Year³

³ City of La Joya, Texas Annual Financial Report, September 20, 2021. Amounts rounded to nearest 1,000.

| Year | Maturity | Type | Description | Interest | Original Amount |
|------|----------|--------------------------------|--|----------|-----------------|
| 1983 | 2023 | Certificate of Obligation (CO) | Combination Tax & Sewer | 5.00 | \$340,000 |
| 2007 | 2037 | Bonds | Texas Waterworks & Wastewater System | 0.00 | 2,155,000 |
| 2009 | 2039 | Bonds | Texas Waterworks & Wastewater System | 0.00 | 4,565,000 |
| 2016 | 2057 | Bonds | USDA refunding Bonds (City Hall) | 3.25 | 1,240,000 |
| 2016 | 2057 | CO | USDA refunding Bonds (City Hall) | 3.25 | 2,242,000 |
| | 2024 | Loan | Government Capital Corp. (6 Police vehicles) | 3.75 | 269,000 |
| | 2024 | Capital Lease | Wells Fargo (2 Fire trucks) | 3.35 | 345,000 |
| 2017 | | Loan | USDA Community Facilities (City Hall) | | 400,000 |

The Council adopted a [Public Funds Investment Act \(PFIA\)](#) policy in February 2022. The City is in compliance with this policy, as well as the [Public Funds Collateral Act \(PFCA\)](#).

B. Proposed Debt

Proposed debt for FY 2023 includes no capital improvements (eg, buildings, streets). Rather, these items may be finance through grants throughout the year. They will subsequently be added to capital expenditures.

Please note the remaining dates in our Budget Preparation Schedule ([Appendix F](#)).

My appreciation to our Department Directors who labored over revenues and expenditures for their department in service to their specific participants. My thanks to our Council for guiding our work, prioritizing our programs, and leading us to a better future for La Joya.

Thank you for the opportunity to contribute to La Joya's continued development. Please let us know if we may be of further assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Leonardo Olivares', with a stylized, cursive script.

Leonardo Olivares, JD MPA
Interim City Manager

LO:GJ

C: Vanessa Trevino, Interim City Secretary's Office⁴
Goya Jackson, Finance Department

⁴ Section 5.09.

Part I: General Summary

The City of La Joya's Municipal Budget for Fiscal Year 2022-2023 includes this General Summary⁵ and provides a complete financial plan of all City funds and activities.

Estimated Revenues

Total estimated revenues from all sources for FY 2023 are \$5.7 million, an increase from \$5.1 million budgeted in FY 2022. This revenue estimate is based on conservative property tax, sales tax, and economic activity projections.

Proposed Expenditures

Total proposed expenditures for all Departments for FY 2023 are \$5.5 million, an increase from \$4.9 million budgeted in FY 2022. These proposed expenditures are based on current services and the addition of Emergency Medical Services (EMS) in the Fire Department.

Proposed Capital Expenditures

The Capital Improvement Program (CIP) for Fiscal Years 2023-2027 identified \$45.8 in proposed capital expenditures. Total proposed capital expenditures from all sources for FY 2023 are not funded in this proposed Budget, but rather will be prioritized by the Council during the budget process.

CIP FY2023-FY2027

| Type | Amount | M&O FY2023 |
|--------------|-------------------|-----------------------|
| Equipment | \$4,381,362 | \$267,810 |
| Facilities | 41,370,800 | 92,400 |
| Total | 45,752,162 | 360,210 |

Net Surplus

The La Joya Municipal Budget for FY 2023 is balanced, with a surplus of approximately \$1,000.

Our municipal fiscal priority is to provide quality public services at the lowest possible costs. The City seeks to achieve sound fiscal management of municipal operations. This will be accomplished with a variety of strategies:

- Continual improvement of Governance oversight, monitoring, and training.
- Continual improvement in Management's administration and professional development.
- Compliance with Charter Article V: Fiscal Procedures requirements governing budget preparation, budget administration, Capital Improvement Program (CIP), Purchasing, and other fiscal matters.
- Maintenance of a 25% minimum reserve balance in our General Fund.

⁵ Section 5.04.

Establishing Fiscal Year

The City of La Joya's Fiscal Year begins on the first day of October and ends on the last day of the following September. Specifically, the City's Fiscal Year 2022-2023 begins on October 1, 2022 and ends September 30, 2023.⁶

Estimated Revenues

The Municipal Budget for FY 2023 estimates revenues conservatively to ensure a balanced budget or a surplus at the end of the fiscal year. Despite increase in property tax valuations and sale tax increases, revenues from property taxes and sales taxes are expected to increase by 11.0 percent and 5.0 percent, respectively. Revenue trends for these two major sources follow:

Property Taxes

Property taxes represent a major revenue source for the City. The City property tax rate is \$0.5898/\$100.00 valuation.

Historical data shows annual increases in the Net Taxable Value, except for 2014. Levy amounts also show an increase over the period, except for 2014 and 2016.

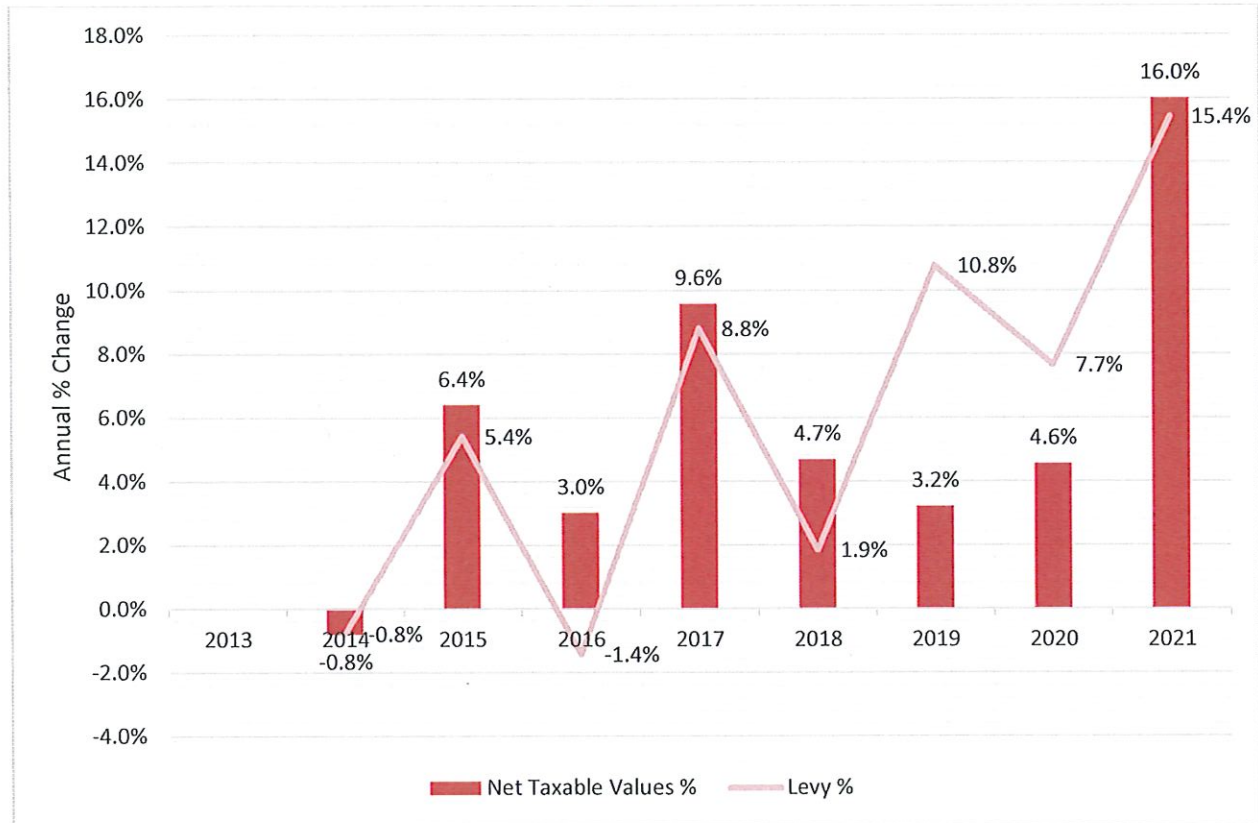
Property Tax Values & Levy 2013-2021

| Year | Net Taxable Value | +/- | % | Levy | +/- | % |
|------|-------------------|-------------|-------|-----------|-----------|-------|
| 2013 | \$124,230,940 | | | \$702,759 | | |
| 2014 | 123,235,002 | \$(995,938) | -0.8% | 697,259 | \$(5,500) | -0.8% |
| 2015 | 131,111,890 | 7,876,888 | 6.4% | 735,039 | 37,780 | 5.4% |
| 2016 | 135,060,878 | 3,948,988 | 3.0% | 724,576 | (10,463) | -1.4% |
| 2017 | 147,978,429 | 12,917,551 | 9.6% | 788,317 | 63,741 | 8.8% |
| 2018 | 154,906,192 | 6,927,763 | 4.7% | 802,902 | 14,586 | 1.9% |
| 2019 | 159,881,690 | 4,975,498 | 3.2% | 889,405 | 86,503 | 10.8% |
| 2020 | 167,165,753 | 7,284,063 | 4.6% | 957,526 | 68,121 | 7.7% |
| 2021 | 193,924,343 | 26,758,590 | 16.0% | 1,105,380 | 147,854 | 15.4% |

⁶ Section 5.01.

Though the Net Taxable Values annual percentage is generally positive, its annual growth rate consistently alternates between increases and decreases.

**Property Tax Values & Levy⁷
2013-2021**



Following the trend, the levy for 2022 is expected to decrease from the 15.4% in 2021. An estimated increase of approximately \$130,000 comes from increased property values.

Since at least FY 2016 all of the City's property tax rate (\$0.5898/\$100.00 valuation) have been used for Maintenance and Operations (M&O), as well as to pay for long-term capital debt for the purchase, renovation, expansion and furnishing of the new City Hall building. A Debt Service (formerly Interest and Sinking (I&S)) allotment was never created for this expressed purpose. Rather, the debt was serviced with the M&O revenues. For FY 2023, property taxes will be separated into M&O and Debt Service as follows:

⁷ Source: Hidalgo County Appraisal District.

Municipal Property Tax Rates per \$100⁸

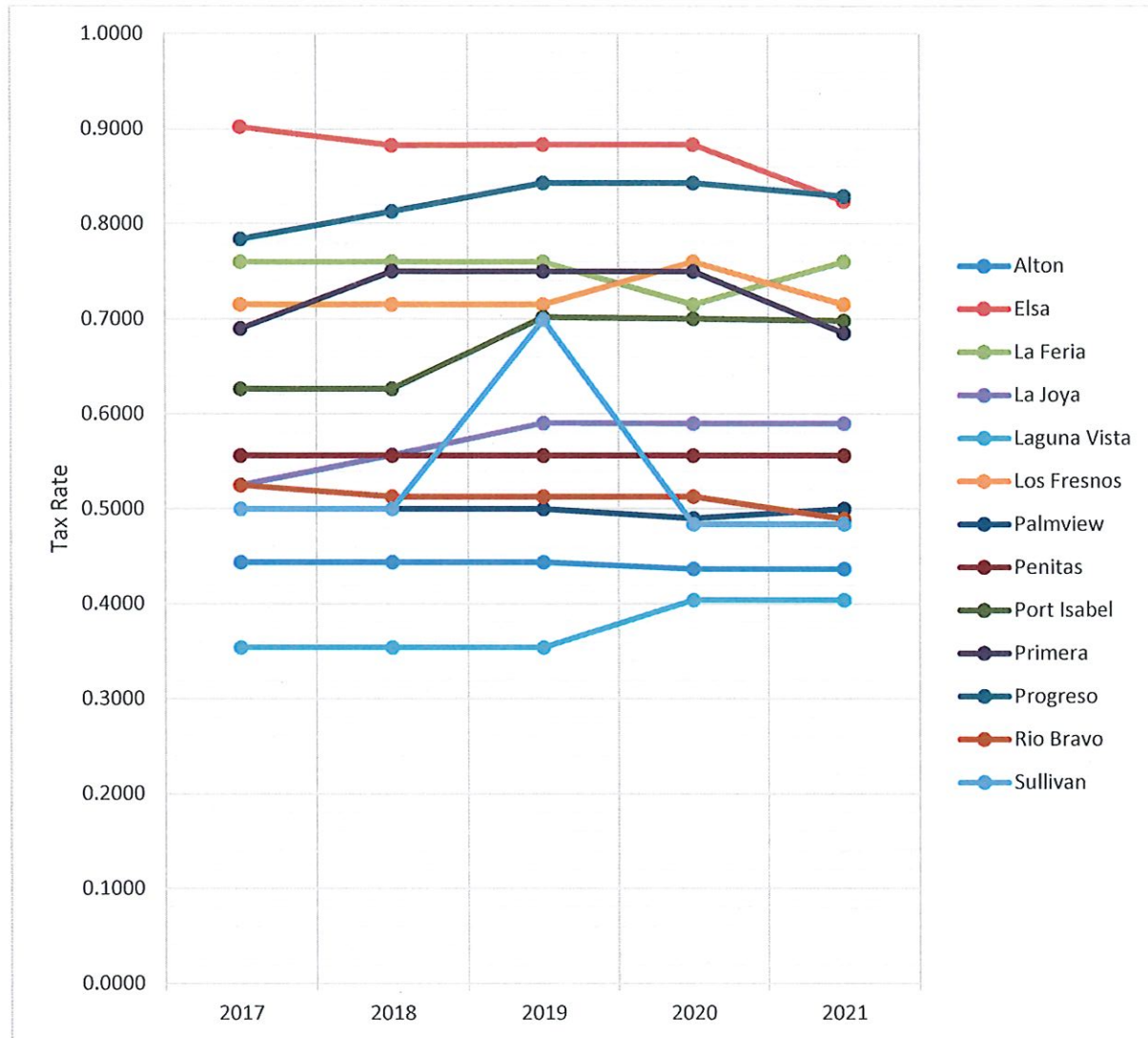
| Rate | FY2016-2022 | FY2023 |
|---------------------------------|-------------|--------|
| No-New-Revenue Tax (M&O) | 0.5898 | 0.4880 |
| Debt Service Tax (formerly I&S) | 0.0000 | 0.1018 |
| Proposed Tax | 0.5898 | 0.5898 |
| Voter-Approved Tax | 0.5898 | 0.5898 |

The City's property tax of \$0.5898/\$100.00 valuation is competitive compared to comparable cities in the Rio Grande Valley. Comparable cities include cities in the Rio Grande Valley, with similar populations, as well as larger cities surrounding La Joya. These range from a high of \$0.8291 in Progreso to a low of \$0.4041 in Laguna Vista.⁹

⁸ Hidalgo County Tax Assessor & Collector. Property tax rates were different for 2016-2018.

⁹ 2021 Municipal Tax Rates. Texas Comptroller of Public Accounts. Rio Bravo is an outlier at \$0.0051.

**Property Tax Data for Comparable Cities¹⁰
2017-2021**



The Hidalgo County Appraisal District (CAD) appraised La Joya property values in 2021; values will be reappraised in 2024.

It is worth noting that the [Hidalgo County Drainage District No. 1](#) includes all incorporated areas except La Joya, Sullivan City and part of Penitas. Consequently, La Joya residents do not receive related storm water services, nor pay \$0.1264/\$100.00 in property taxes.

¹⁰ Sources: Comptroller and Hidalgo Co. Appraisal District.

Sales Taxes

The City receives \$0.010 for its General Fund, \$0.005 for Property Tax Relief, and \$0.005 for the La Joya Economic Development Corp. (LJEDC). These taxes total \$0.02.

Sales Taxes by Programs

| Sales Tax | Amount |
|----------------------------|----------------|
| General Fund | \$0.010 |
| Property Tax Relief | 0.005 |
| Economic Development Corp. | 0.005 |
| Total | \$0.020 |

Proposed property taxes are calculated as required by statute using the [Texas Comptroller of Public Accounts](#) Form 50-856 2022 Tax Rate Calculation Worksheet (Appendix G).

Sales Taxes from Fiscal Year 2017 to 2022 have steadily increased annually, except for FY 2018.

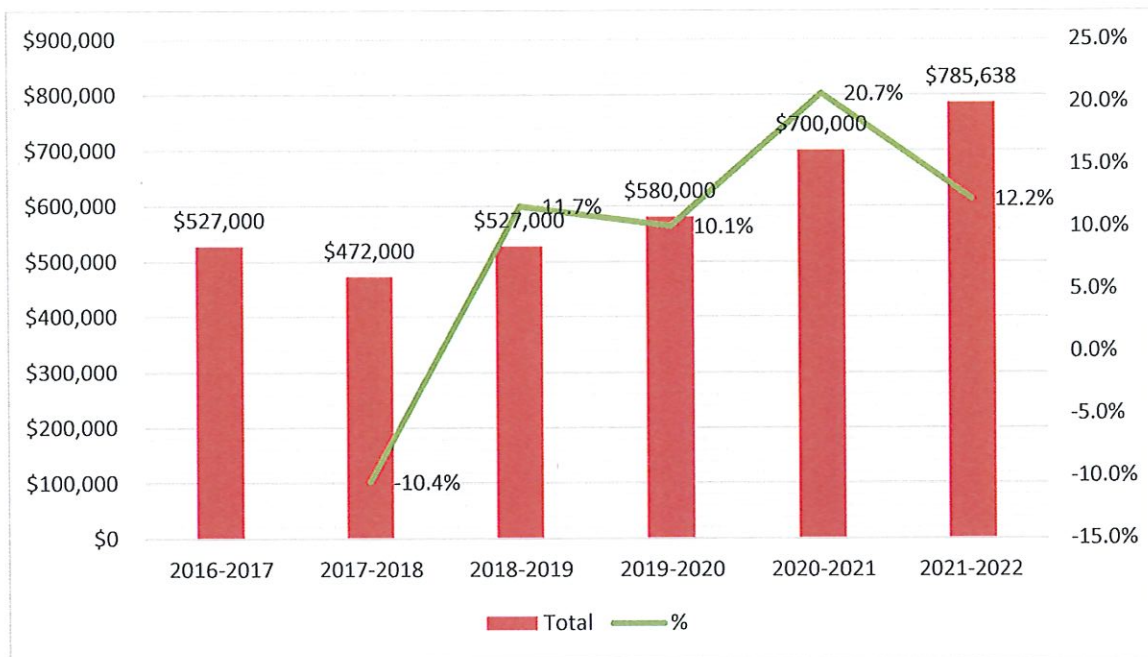
Sales Taxes¹¹ FY 2017 to FY 2022

| Fiscal Year | General Fund | Total | % |
|-------------|------------------|------------------|---------------|
| 2016-2017 | \$263,500 | \$527,000 | |
| 2017-2018 | \$236,000 | \$472,000 | -10.4% |
| 2018-2019 | \$263,500 | \$527,000 | 11.7% |
| 2019-2020 | \$290,000 | \$580,000 | 10.1% |
| 2020-2021 | \$350,000 | \$700,000 | 20.7% |
| 2021-2022 | \$392,819 | \$785,638 | 12.2% |

Like property tax annual growth rates, the Sales Tax annual growth rate has alternated consistently from increases to decreases, but showing positive growth, generally.

Revenues from the half cent property tax abatement sales tax are accounted separately from the General Fund.

¹¹ Source: Texas Comptroller of Public Accounts. FY 2023 are projected based on revenues through June 2022.



Though Sales Taxes should increase more than the projected 12.2%, a conservative 5.0% increase is used for budget preparation purposes.

Except for Fiscal Year 2018, sales taxes have increased from \$527,000 in FY 2017 to approximately \$786,000 in FY 2012. Though La Joya has experienced double digit growth in recent years, sales tax revenues projection for FY 2023 is at 5.0 percent.

Proposed Expenditures

This proposed budget funds existing services.

Personnel

No new Full-Time (FT) positions are expected in FY 2019. Four Part-Time positions are created for the Fire Department.

Personnel Benefits: To remain competitive in recruiting and retaining the best personnel, the City may consider options to increasing:

- retirement contribution from the existing 1.0:1.0 match to a 1.5:1.0 or 2.0:1.0 contribution;
- retirement participation rate from 5% to 7%; or
- Cost of Living Adjustment (COLA) to base salaries to ensure they are competitive from similar positions in similar cities in the region. Salaries were last increased in FY 2022.

The Budget does not provide any additional benefits.

Operations

Expenses such as utilities (eg, electric, gas, telephones, uniforms) should remain at existing expenditure levels, but adjusted for inflation.

Proposed Capital Expenditures

On July 12, 2022, the Council approved the Capital Improvement Program (CIP) for FY 2023-2027. The Method of Financing and corresponding Debt Service for Council-approved FY 2023 capital expenditures must be calculated and included in the FY 2023 Budget. No new capital expenditures were included in this budget, rather the Council may fund capital items as needed.

Net Surplus/Deficits

"The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus."¹² Any capital debt must include a Method of Financing.

This proposed budget is balance. It has a net surplus of \$1,000.

¹² Section 5.04(E).

Part II: General Fund

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

REVENUES (----- 2021-2022 -----) (----- 2022-2023 -----)

| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
|--|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|
|--|---------------------|-------------------|-----------------|-----------------------|---------------------|--------------------|

TAXES

| | | | | | | |
|---------------------------------|---------------|---------------|--------------|--------------|---------------|--|
| 4-00-4101 AD VALOREM/CURRENT | 923,777 | 1,086,580 | 1,025,251 | 698,476 | 1,182,734 | |
| 4-00-4102 AD VALOREM/DELINQUENT | 44,046 | 60,000 | 34,116 | 43,246 | 63,000 | |
| 4-00-4103 PENALTY AND INTEREST | 32,423 | 40,000 | 23,089 | 35,233 | 42,000 | |
| 4-00-4104 TAX ATTORNEY | <u>12,548</u> | <u>11,000</u> | <u>6,448</u> | <u>9,435</u> | <u>11,550</u> | |
| TOTAL TAXES | 1,012,794 | 1,197,580 | 1,088,904 | 786,390 | 1,299,284 | |

FRANCHISE FEES

| | | | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|--|
| 4-00-4201 ELECTRICAL | 128,360 | 130,000 | 94,458 | 140,461 | 130,000 | |
| 4-00-4202 TELEPHONE | 12,337 | 0 | 28 | 9,770 | 0 | |
| 4-00-4203 NATURAL GAS | 5,256 | 9,000 | 3,340 | 2,271 | 9,000 | |
| 4-00-4204 SOLID WASTE | 74,573 | 75,000 | 59,530 | 77,384 | 75,000 | |
| 4-00-4205 CABLE | <u>29,434</u> | <u>30,000</u> | <u>31,496</u> | <u>22,287</u> | <u>32,000</u> | |
| TOTAL FRANCHISE FEES | 249,960 | 244,000 | 188,853 | 252,173 | 246,000 | |

SALES

| | | | | | | |
|----------------------------------|----------|----------|----------|----------|---------------|--|
| 4-00-4301 CITY SALES TAX | 342,106 | 350,000 | 287,222 | 239,685 | 367,500 | |
| 4-00-4302 PROPERTY TAX ABATEMENT | 0 | 0 | 0 | 0 | 183,750 | |
| 4-00-4303 SALES TAX - LIQUOR | 0 | 0 | 0 | 4,174 | 0 | |
| 4-00-4304 HOTEL TAX | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>10,000</u> | |
| TOTAL SALES | 342,106 | 350,000 | 287,222 | 243,859 | 561,250 | |

CHARGES FOR SERVICE

| | | | | | | |
|---|----------|----------|----------|----------|---------------|--|
| 4-00-4402 PUD - SOLID WASTE COLLECTION | 602,071 | 650,000 | 502,929 | 537,085 | 715,000 | |
| 4-00-4403 FIRE CONTRACT-HILDALGO COUNTY | 108,660 | 100,000 | 107,949 | 62,618 | 100,000 | |
| 4-00-4404 MISCELLANEOUS | 3,785 | 4,000 | 1,595 | 1,977 | 4,000 | |
| 4-00-4405 CODE ENFORCEMENT | 2,805 | 2,500 | 1,740 | 382 | 2,500 | |
| 4-00-4406 LIBRARY | 0 | 500 | 0 | 1,551 | 1,200 | |
| 4-00-4407 PARKS- SENIORS- AMIGOS DEL V | 7,035 | 7,000 | 4,381 | 7,479 | 7,000 | |
| 4-00-4408 CEMETERY PLOT | 2,075 | 3,000 | 500 | 2,509 | 3,000 | |
| 4-00-4409 PARKS & RECREATION | 540 | 600 | 3,606 | 10,310 | 5,000 | |
| 4-00-4412 FIRE INSPECTION | 0 | 1,000 | 425 | 6,000 | 1,000 | |
| 4-00-4413 PUD - AGUA SUD SOLID WASTE | 69,883 | 60,000 | 57,327 | 39,821 | 60,000 | |
| 4-00-4414 PUD - FIRE EQUIPMENT | 16,192 | 30,000 | 12,591 | 12,153 | 16,000 | |
| 4-00-4415 FIRE STATISTICS | 171 | 100 | 146 | 0 | 100 | |
| 4-00-4416 FIRE EMS | 0 | 0 | 0 | 0 | 90,000 | |
| 4-00-4417 PUD - LATE FEES | 0 | 0 | 8,091 | 0 | 10,000 | |
| 4-00-4418 ANIMAL SHELTER FEES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>65,000</u> | |
| TOTAL CHARGES FOR SERVICE | 813,216 | 858,700 | 701,278 | 681,885 | 1,079,800 | |

LICENSES AND PERMITS

| | | | | | | |
|--------------------------------|--------|--------|--------|--------|--------|--|
| 4-00-4501 BUILDING PERMITS | 18,362 | 29,100 | 20,683 | 28,825 | 29,000 | |
| 4-00-4502 LICENSES/SUBDV PLATS | 0 | 5,000 | 0 | 0 | 5,000 | |
| 4-00-4503 MECHANICAL PERMITS | 5,545 | 5,500 | 3,450 | 1,096 | 5,500 | |
| 4-00-4504 OTHER PERMITS | 8,497 | 5,400 | 10,152 | 9,746 | 7,000 | |
| 4-00-4505 ELECTRICAL PERMIT | 14,018 | 12,000 | 10,790 | 2,231 | 10,000 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

| REVENUES | {----- 2021-2022 -----} | | | {----- 2022-2023 -----} | | |
|--|-------------------------|-------------------|-----------------|-------------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| 4-00-4506 PLUMBING PERMIT | 3,407 | 2,500 | 6,830 | 1,817 | 4,000 | |
| 4-00-4507 DEMOLISH/MOVING PERMITS | 400 | 500 | 0 | 136 | 500 | |
| 4-00-4512 CERTIFICATE OF OCCUPANCY | 0 | 500 | 0 | 0 | 3,000 | |
| 4-00-4513 BUSINESS / LIQUOR PERMITS | 800 | 1,000 | 0 | 0 | 1,000 | |
| TOTAL LICENSES AND PERMITS | 51,029 | 61,500 | 51,905 | 43,851 | 65,000 | |
| FINES AND FORFEITURES | | | | | | |
| 4-00-4601 MUNICIPAL COURT FEES | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4604 TRAFFIC FINES | 4,130 | 4,000 | 3,276 | 1,374 | 4,000 | |
| 4-00-4605 ARREST FEE | 9,570 | 9,000 | 7,950 | 3,647 | 9,000 | |
| 4-00-4607 COURT SECURITY FUND - LOCAL | 5,751 | 9,000 | 5,517 | 2,192 | 6,000 | |
| 4-00-4608 COURT TECHNOLOGY FUND-LOCAL | 7,668 | 13,000 | 6,375 | 2,923 | 8,000 | |
| 4-00-4609 ADMINISTRATIVE FEE | 6,066 | 7,000 | 0 | 6,157 | 0 | |
| 4-00-4610 PD AUCTION SALES LOCAL | 0 | 0 | 0 | 0 | 80,000 | |
| 4-00-4611 PD IMPOUND FEES REGULAR | 0 | 0 | 0 | 343 | 16,691 | |
| 4-00-4612 PD IMPOUND FEES LOCAL | 0 | 0 | 0 | 0 | 16,691 | |
| 4-00-4617 CHILD SAFETY FEE | 76 | 100 | 91 | 30 | 100 | |
| 4-00-4619 DSC ADMINISTRATIVE FEE | 0 | 0 | 10 | 0 | 0 | |
| 4-00-4621 RETURN CHECK FEE | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4623 TIME PAYMENT- LOCAL | 1,292 | 2,000 | 562 | 1,971 | 600 | |
| 4-00-4625 WARRANT FEE | 28,628 | 25,000 | 38,794 | 15,633 | 35,000 | |
| 4-00-4627 COLLECTION AGENCY FEE | 0 | 0 | 8,922 | 15,215 | 6,000 | |
| 4-00-4631 ADMIN DEFERRED FEE | 125 | 200 | 0 | 323 | 0 | |
| 4-00-4632 FINE | 277,331 | 244,850 | 233,559 | 121,907 | 240,000 | |
| 4-00-4639 LOCAL OMNI BASE FEE | 705 | 1,000 | 641 | 772 | 1,000 | |
| 4-00-4640 STATE OMNI BASE FEE | 1,064 | 1,200 | 961 | 1,158 | 1,000 | |
| 4-00-4644 TX SEAT BELT- CHILDREN | 1,120 | 400 | 748 | 915 | 800 | |
| 4-00-4645 TIME PAYMENT STATE | 326 | 1,200 | 140 | 490 | 600 | |
| 4-00-4648 JUDICIAL FEE - LOCAL | 1,135 | 0 | 714 | 407 | 500 | |
| 4-00-4650 SCHOFLAW FEES | 2,049 | 1,700 | 6,335 | 0 | 5,000 | |
| 4-00-4651 LOCAL MUN JURY FUND | 0 | 0 | 38 | 0 | 0 | |
| 4-00-4652 LOCAL TRUANCY PREVENTION FUND | 0 | 0 | 1,936 | 0 | 500 | |
| 4-00-4695 COLLECTION AGENCY (FINES) | 0 | 0 | 0 | 0 | 0 | |
| TOTAL FINES AND FORFEITURES | 347,036 | 319,650 | 316,567 | 175,457 | 431,482 | |
| MISCELLANEOUS | | | | | | |
| 4-00-4703 OTHER | 47,923 | 15,000 | 22,269 | 24,216 | 15,000 | |
| 4-00-4704 INTEREST INCOME | 984 | 600 | 1,706 | 0 | 600 | |
| 4-00-4705 PARKS & RECREATION CONCESSION | 0 | 0 | 811 | 0 | 1,000 | |
| 4-00-4707 SCC REVENUES - AMIGOS DEL VALL | 0 | 0 | 0 | 0 | 6,500 | |
| 4-00-4720 FIRE DEPT DONATIONS | 5,780 | 2,000 | 0 | 6,170 | 7,000 | |
| 4-00-4721 POLICE DEPT DONATIONS | 0 | 0 | 1,227 | 0 | 0 | |
| TOTAL MISCELLANEOUS | 54,687 | 17,600 | 26,012 | 30,386 | 30,100 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

| REVENUES | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|--|---|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>INTERGOVERNMENTAL REV</u> | | | | | | |
| 4-00-4800 HOUSING PILOT PROGRAM | 0 | 10,000 | 0 | 0 | 0 | |
| 4-00-4801 URBAN COUNTY REIMBURSEMENTS | 9,466 | 5,000 | 3,736 | 39,019 | 5,000 | |
| 4-00-4803 LRGVDC AAA | 37,853 | 45,000 | 35,374 | 28,822 | 45,000 | |
| 4-00-4811 HIDALGO CO LIBRARY GRANT | 14,863 | 15,000 | 16,371 | 0 | 14,000 | |
| 4-00-4812 EDC - OFFICE RENTAL SPACE | 35,190 | 46,450 | 30,960 | 0 | 46,450 | |
| 4-00-4813 HANCHER LIBRARY GRANT | 0 | 21,320 | 21,320 | 0 | 0 | |
| 4-00-4819 EDC REIMBURSE ADMIN EXPENSE | 40,000 | 30,000 | 15,000 | 52,727 | 30,000 | |
| 4-00-4825 FEDERAL EQUIP SURPLUS DONATION | 282,176 | 0 | 0 | 0 | 0 | |
| 4-00-4826 FD GRANTS/TRAINING/TWC REIMB | 6,357 | 33,330 | 7,420 | 3,125 | 0 | |
| 4-00-4830 FD-GRANT | 50,000 | 0 | 0 | 0 | 0 | |
| 4-00-4841 LIBRARY ERATE GRANTS | 5,497 | 5,500 | 0 | 0 | 5,500 | |
| 4-00-4842 LIBRARY GRANTS | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4843 CARES ACT FUND | 157,134 | 0 | 0 | 0 | 0 | |
| 4-00-4844 HURRICANE HANNA ASSISTANCE | 13,916 | 0 | 0 | 0 | 0 | |
| 4-00-4846 VIRUS RECOVERY FUND | 250,000 | 0 | 0 | 0 | 0 | |
| 4-00-4850 PUD RENT EXPENSE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>19,000</u> | |
| TOTAL INTERGOVERNMENTAL REV | 902,452 | 211,600 | 130,181 | 123,693 | 164,950 | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 4-00-4901 PROCEEDS FROM ISSUANCE OF DEBT | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4902 LITIGATION SETTLEMENT | 11,734 | 0 | 0 | 0 | 0 | |
| 4-00-4906 INSURANCE SETTLEMENTS | 1,605 | 26,903 | 32,886 | 45,730 | 0 | |
| 4-00-4907 SALE OF ASSETS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL OTHER FINANCING SOURCES | 13,338 | 26,903 | 32,886 | 45,730 | 0 | |
| TOTAL REVENUES | 3,786,619 | 3,287,533 | 2,823,808 | 2,383,424 | 3,877,866 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

ADMINISTRATION

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|---------------------------------------|-------------------------|----------|----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-10-1101 SALARIES AND WAGES | 203,125 | 0 | 11,384 | 69,162 | 0 | _____ |
| 5-10-1102 PAYROLL TAXES | 18,512 | 0 | 733 | 14,785 | 0 | _____ |
| 5-10-1103 HEALTH INSURANCE | 0 | 0 | 0 | 30,928 | 0 | _____ |
| 5-10-1104 TRAINING | 0 | 0 | 0 | 1,971 | 0 | _____ |
| 5-10-1105 TRAVEL | 0 | 0 | 0 | 2,095 | 0 | _____ |
| 5-10-1106 OTHER-PERSONAL SERVICES | 0 | 0 | 0 | 98 | 0 | _____ |
| 5-10-1110 SALARIES-NON 941 | 0 | 0 | 0 | 0 | 0 | _____ |
| 5-10-1113 LIFE INSURANCE | 2,278 | 0 | 0 | 0 | 0 | _____ |
| 5-10-1114 SUPPLEMENTAL BENEFITS | 0 | 0 | 0 | 0 | 0 | _____ |
| 5-10-1115 THRS EMPLOYEE BENEFITS | 29,027 | 0 | 0 | 37,138 | 0 | _____ |
| 5-10-1120 OT PAYROLL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | _____ |
| TOTAL PERSONNEL SERVICES | 252,941 | 0 | 12,117 | 156,176 | 0 | _____ |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-10-2201 EQUIPMENT RENTAL | 36,650 | 22,685 | 16,392 | 9,532 | 0 | _____ |
| 5-10-2202 REPAIRS & MAINTENANCE | 5,958 | 3,576 | 3,576 | 3,036 | 0 | _____ |
| 5-10-2203 VEHICLE FUEL | 37,698 | 4,000 | 2,373 | 48,421 | 0 | _____ |
| 5-10-2204 VEHICLE REPAIRS & MAINT | 9 | 0 | 0 | 0 | 0 | _____ |
| 5-10-2206 OFFICE SUPPLIES | 13,623 | 2,852 | 2,851 | 4,896 | 0 | _____ |
| 5-10-2207 GENERAL SUPPLIES | 17,406 | 3,487 | 3,487 | 9,615 | 0 | _____ |
| 5-10-2208 UNIFORMS | 502 | 265 | 265 | 669 | 0 | _____ |
| 5-10-2209 DUCHESS/ADV/PROMO | 9,150 | 3,581 | 3,581 | 1,713 | 0 | _____ |
| 5-10-2210 PRINTING | 7,156 | 2,812 | 0 | 466 | 0 | _____ |
| 5-10-2211 POSTAGE | 2,434 | 115 | 807 | 611 | 0 | _____ |
| 5-10-2213 OTHER EQUIPMENT & SUPPLIES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | _____ |
| TOTAL EQUIPMENT AND SUPPLIES | 130,585 | 43,373 | 33,332 | 78,958 | 0 | _____ |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-10-3301 ELECTRICITY | 152,129 | 114,111 | 99,521 | 63,846 | 0 | _____ |
| 5-10-3302 WATER / SEWER / GAS/PHONE | 19,605 | 26,000 | 20,265 | 19,839 | 0 | _____ |
| 5-10-3303 PHONE/CABLE/INTERNET | 41,079 | 30,000 | 29,980 | 10,881 | 0 | _____ |
| 5-10-3304 COMPUTER SERVICES | 847 | 1,000 | 15,759 | 0 | 0 | _____ |
| 5-10-3312 DUES & SUBSCRIPTIONS | 1,360 | 7,644 | 6,457 | 2,476 | 0 | _____ |
| 5-10-3313 OTHER-CONTRACTUAL SERV | 67,689 | 40,856 | 26,020 | 29,987 | 0 | _____ |
| 5-10-3314 COLLECTION FEE-AGUA SPECIAL | 3,229 | 3,000 | 2,733 | 2,173 | 0 | _____ |
| 5-10-3399 ELECTION EXPENSE | 1,495 | 520 | 520 | 1,089 | 0 | _____ |
| 5-10-3400 OPERATING SUBSIDY L J H A | <u>0</u> | <u>0</u> | <u>0</u> | <u>11,655</u> | <u>0</u> | _____ |
| TOTAL CONTRACT SERVICES | 287,432 | 223,131 | 201,255 | 141,945 | 0 | _____ |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-10-4401 COMPUTER & OFFICE EQUIPMT | 0 | 0 | 0 | 1,500 | 0 | _____ |
| 5-10-4405 OTHER-CAPITAL OUTLAY | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | _____ |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 1,500 | 0 | _____ |
| <hr/> | | | | | | |
| TOTAL ADMINISTRATION | 670,959 | 266,505 | 246,703 | 378,580 | 0 | _____ |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

CITY MANAGER'S OFFICE

EXPENDITURES

| | | (----- 2021-2022 -----) | (----- 2022-2023 -----) | | | |
|-----------------------------------|-----------|-------------------------|-------------------------|-----------|--------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-11-1101 SALARIES & WAGES - FT/1 | 0 | 42,783 | 44,431 | 0 | 42,784 | |
| 5-11-1102 PAYROLL TAXES | 0 | 4,471 | 3,543 | 0 | 4,471 | |
| 5-11-1103 HEALTH INSURANCE | 0 | 3,000 | 825 | 0 | 1,692 | |
| 5-11-1104 TRAINING | 0 | 0 | 0 | 0 | 400 | |
| 5-11-1105 TRAVEL | 0 | 0 | 0 | 0 | 3,500 | |
| 5-11-1115 TMRS EMP BENEFITS | <u>0</u> | <u>3,055</u> | <u>3,145</u> | <u>0</u> | <u>3,055</u> | |
| TOTAL PERSONNEL SERVICES | 0 | 53,309 | 51,944 | 0 | 55,901 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-11-3312 DUES & SUBSCRIPTIONS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>700</u> | |
| TOTAL CONTRACT SERVICES | 0 | 0 | 0 | 0 | 700 | |
| <hr/> | | | | | | |
| TOTAL CITY MANAGER'S OFFICE | 0 | 53,309 | 51,944 | 0 | 56,601 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

NON-DEPARTMENTAL

EXPENDITURES

| | (----- 2021-2022 -----) | | | | (----- 2022-2023 -----) | |
|---|-------------------------|---------|---------|-----------|-------------------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-12-1101 SALARIES & WAGES - FT/2 | 1,500 | 22,606 | 20,765 | 552 | 40,165 | |
| 5-12-1102 PAYROLL TAXES | 0 | 1,730 | 3,698 | 0 | 3,816 | |
| 5-12-1103 HEALTH INSURANCE | 0 | 1,430 | 1,883 | 10,750 | 1,747 | |
| 5-12-1105 TRAINING/TRAVEL-COMMISSION | 18,921 | 17,380 | 21,520 | 6,786 | 0 | |
| 5-12-1109 COMPENSATED ABSENCES | 0 | 0 | 0 | 0 | 0 | |
| 5-12-1110 ADM PERSONNEL SERV | 1,559 | 120 | 104 | 4,156 | 0 | |
| 5-12-1111 HOLIDAY/COMMUNITY | 43,068 | 29,400 | 31,251 | 18,214 | 35,000 | |
| 5-12-1114 STAFF EXPENSE | 3,562 | 2,400 | 1,966 | 335 | 0 | |
| 5-12-1115 TMRS BENEFITS | 29,400 | 28,240 | 28,697 | 10,200 | 2,868 | |
| 5-12-1116 EMPLOYEE INCENTIVES | 0 | 0 | 0 | 0 | 29,000 | |
| 5-12-1120 PENALTIES & INTEREST | 1,042 | 600 | 255 | 301 | 0 | |
| TOTAL PERSONNEL SERVICES | 99,053 | 103,906 | 110,139 | 51,294 | 112,596 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-12-2201 EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 5,000 | |
| 5-12-2202 REPAIRS AND MAINTENANCE | 0 | 0 | 0 | 100 | 2,000 | |
| 5-12-2203 VEHICLE FUEL | 0 | 0 | 0 | 0 | 3,000 | |
| 5-12-2206 OFFICE SUPPLIES | 0 | 9,708 | 12,490 | 0 | 10,000 | |
| 5-12-2207 GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 8,000 | |
| 5-12-2208 UNIFORMS | 0 | 735 | 361 | 0 | 0 | |
| 5-12-2209 ADVRTSING | 0 | 2,419 | 2,150 | 0 | 2,500 | |
| 5-12-2210 PRINTING | 0 | 488 | 317 | 0 | 1,500 | |
| 5-12-2211 POSTAGE | 0 | 0 | 0 | 0 | 1,500 | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 13,349 | 15,318 | 100 | 33,500 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-12-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 110,000 | |
| 5-12-3302 WATER/WASTE WATER | 0 | 0 | 0 | 0 | 2,100 | |
| 5-12-3303 TELEPHONE/INTERNET | 0 | 0 | 0 | 0 | 25,000 | |
| 5-12-3304 PROPERTY TAX COLLECTOR | 23,071 | 18,300 | 17,386 | 11,042 | 18,300 | |
| 5-12-3305 HIDALGO COUNTY APPRAISAL DIST | 9,869 | 17,500 | 13,950 | 3,613 | 17,500 | |
| 5-12-3306 GARBAGE COLLECTION SERVICE | 472,404 | 427,000 | 414,867 | 260,745 | 540,000 | |
| 5-12-3307 GENERAL INSURANCE | 52,640 | 57,500 | 55,406 | 25,975 | 90,000 | |
| 5-12-3308 LEGAL FEES | 15,000 | 0 | 0 | 11,073 | 0 | |
| 5-12-3309 AUDIT/BOOKKEEPING | 48,722 | 30,000 | 29,697 | 23,795 | 10,000 | |
| 5-12-3312 TAX ATTORNEY FEES | 12,548 | 11,000 | 6,704 | 4,598 | 11,000 | |
| 5-12-3313 CONTRCTAL SERVICES | 27,925 | 16,000 | 15,629 | 8,399 | 20,000 | |
| 5-12-3314 BAD DEBT EXPENSE | 20,926 | 0 | 12,145 | 0 | 10,000 | |
| 5-12-3316 COMPUTER SERVICES | 10,009 | 6,600 | 6,561 | 0 | 6,600 | |
| 5-12-3321 BANK CHARGES AND FEES | 8,396 | 7,500 | 4,767 | 0 | 7,500 | |
| 5-12-3322 DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 6,000 | |
| 5-12-3323 AGUA SUD BRUSH COLLECTION | 0 | 0 | 0 | 0 | 3,000 | |
| 5-12-3370 ENGINEERING | 3,500 | 0 | 0 | 0 | 0 | |
| 5-12-3397 22K | 0 | 0 | 0 | 0 | 0 | |
| 5-12-3398 HURRICANE HANNA | 10,550 | 0 | 0 | 0 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND
NON-DEPARTMENTAL
EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|----------------------------------|-------------------------|----------------|---------------|-------------------------|----------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| 5-12-3399 COVID 19 EXPENSES | 73,884 | 0 | 0 | 263 | 0 | |
| 5-12-3400 STORAGE FEES | 760 | 1,200 | 1,066 | 1,176 | 1,200 | |
| 5-12-3401 LITIGATION SETTLEMENTS | 0 | 0 | 17,500 | 0 | 0 | |
| 5-12-3500 RECONCILING EXPENSE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CONTRACT SERVICES | 790,204 | 592,600 | 595,677 | 350,680 | 878,200 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-12-4407 CAPITAL OUTLAY | 95,976 | 0 | 0 | 0 | 0 | |
| 5-12-4409 CAPITAL OUTLAY-OTHER | 186,200 | 0 | 0 | 11,268 | 0 | |
| 5-12-4410 COST OF LOTS SOLD | 0 | 1,000 | 0 | 0 | 1,000 | |
| 5-12-4416 TIRZ CONTRIBUTION. | <u>63,511</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>73,800</u> | |
| TOTAL CAPITAL OUTLAY | 345,687 | 1,000 | 0 | 11,268 | 74,800 | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-12-5500 TRANSFER OUT | 0 | 0 | 0 | 0 | 0 | |
| 5-12-5503 USDA PRINCIPAL | 65,000 | 61,220 | 0 | 0 | 63,000 | |
| 5-12-5504 USDA INTEREST | <u>113,287</u> | <u>122,870</u> | <u>55,854</u> | <u>0</u> | <u>118,625</u> | |
| TOTAL DEBT SERVICE | 178,287 | 184,090 | 55,854 | 0 | 181,625 | |
| TOTAL NON-DEPARTMENTAL | 1,413,230 | 894,945 | 776,988 | 413,342 | 1,280,721 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND
CITY SECRETARY OFFICE
EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|-----------------------------------|-------------------------|---------|--------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-13-1101 SALARIES & WAGES - FT/1 | 0 | 19,506 | 18,650 | 0 | 12,854 | |
| 5-13-1102 PAYROLL TAXES | 0 | 2,038 | 1,451 | 0 | 1,221 | |
| 5-13-1103 HEALTH INSURANCE | 0 | 0 | 588 | 0 | 1,692 | |
| 5-13-1104 TRAINING | 0 | 0 | 0 | 0 | 300 | |
| 5-13-1105 TRAVEL | 0 | 0 | 0 | 0 | 2,200 | |
| 5-13-1115 THRS EMP BENEFITS | 0 | 1,398 | 1,654 | 0 | 918 | |
| TOTAL PERSONNEL SERVICES | 0 | 22,942 | 22,343 | 0 | 19,185 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-13-2209 ADVERTISING | 0 | 0 | 0 | 0 | 800 | |
| 5-13-2210 PUBLIC NOTICES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 0 | 0 | 0 | 800 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-13-3312 DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 200 | |
| 5-13-3313 CODIFICATION EXPENSE | 0 | 0 | 0 | 0 | 20,000 | |
| 5-13-3399 ELECTION EXPENSE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CONTRACT SERVICES | 0 | 0 | 0 | 0 | 20,200 | |
| <hr/> | | | | | | |
| TOTAL CITY SECRETARY OFFICE | 0 | 22,942 | 22,343 | 0 | 40,185 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

CITY ATTORNEY

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|----------------------------|-------------------------|---------------|---------------|-------------------------|---------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-14-1102 PAYROLL TAXES | 0 | 0 | 0 | 0 | 0 | |
| 5-14-1103 HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | |
| 5-14-1115 TMRS BENEFITS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-14-3308 CITY ATTORNEY | <u>0</u> | <u>20,000</u> | <u>10,000</u> | <u>0</u> | <u>32,500</u> | |
| TOTAL CONTRACT SERVICES | 0 | 20,000 | 10,000 | 0 | 32,500 | |
| <hr/> | | | | | | |
| TOTAL CITY ATTORNEY | 0 | 20,000 | 10,000 | 0 | 32,500 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

CITY ENGINEER

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|----------------------------|-------------------------|--------------|----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-15-1102 PAYROLL TAXES | 0 | 0 | 0 | 0 | 0 | |
| 5-15-1103 HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | |
| 5-15-1115 TMRS BENEFITS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-15-3313 | 0 | 0 | 0 | 0 | 0 | |
| 5-15-3370 CITY ENGINEER | <u>0</u> | <u>5,500</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CONTRACT SERVICES | 0 | 5,500 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL CITY ENGINEER | 0 | 5,500 | 0 | 0 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

CITY COUNCIL

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|------------------------------------|-------------------------|---------|--------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-16-1101 MONTHLY STIPENDS | 0 | 0 | 0 | 0 | 0 | |
| 5-16-1102 PAYROLL TAXES | 0 | 0 | 0 | 0 | 0 | |
| 5-16-1103 HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | |
| 5-16-1104 TRAINING | 0 | 0 | 0 | 0 | 2,500 | |
| 5-16-1105 TRAVEL | 0 | 0 | 0 | 0 | 18,500 | |
| 5-16-1106 MEETINGS STIPENDS | 0 | 7,499 | 2,325 | 0 | 4,500 | |
| 5-16-1115 TMRS BENEFITS | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 0 | 7,499 | 2,325 | 0 | 25,500 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-16-2210 LEGISLATIVE/ADMIN ACTION | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-16-3303 TELEPHONE | 0 | 0 | 0 | 0 | 1,800 | |
| TOTAL CONTRACT SERVICES | 0 | 0 | 0 | 0 | 1,800 | |
| <hr/> | | | | | | |
| TOTAL CITY COUNCIL | 0 | 7,499 | 2,325 | 0 | 27,300 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100--GENERAL FUND
FINANCE DEPARTMENT
EXPENDITURES

| | | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | |
|---------------------------------|-----------|-------------------------|--------------|-----------|-------------------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-17-1101 SALARIES & WAGES FT/2 | 0 | 48,152 | 53,708 | 0 | 48,152 | |
| 5-17-1102 PAYROLL TAXES | 0 | 3,680 | 4,279 | 0 | 4,574 | |
| 5-17-1103 HEALTH INSURANCE | 0 | 2,400 | 1,370 | 0 | 1,747 | |
| 5-17-1104 TRAINING | 0 | 0 | 0 | 0 | 300 | |
| 5-17-1115 THRS BENEFITS | <u>0</u> | <u>6,730</u> | <u>3,773</u> | <u>0</u> | <u>3,438</u> | |
| TOTAL PERSONNEL SERVICES | 0 | 60,962 | 63,130 | 0 | 58,211 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-17-2201 EQUIPMENT RENTAL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>4,800</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 0 | 0 | 0 | 4,800 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-17-3316 COMPUTER SERVICES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>20,500</u> | |
| TOTAL CONTRACT SERVICES | 0 | 0 | 0 | 0 | 20,500 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-17-4401 CAPITAL OUTLAY | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,800</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 3,800 | |
| <hr/> | | | | | | |
| TOTAL FINANCE DEPARTMENT | 0 | 60,962 | 63,130 | 0 | 87,311 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

PERSONNEL DEPT

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--------------------------------------|-------------------------|--------------|--------------|-------------------------|--------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-18-1101 SALARIES & WAGES - FT/1 | 0 | 26,780 | 29,973 | 0 | 26,780 | |
| 5-18-1102 PAYROLL TAXES | 0 | 2,050 | 2,379 | 0 | 2,544 | |
| 5-18-1103 HEALTH INSURANCE | 0 | 1,200 | 1,013 | 0 | 846 | |
| 5-18-1104 TRAINING | 0 | 0 | 0 | 0 | 300 | |
| 5-18-1105 TRAVEL | 0 | 0 | 0 | 0 | 2,200 | |
| 5-18-1115 TMRS BENEFITS | <u>0</u> | <u>1,690</u> | <u>2,103</u> | <u>0</u> | <u>1,912</u> | |
| TOTAL PERSONNEL SERVICES | 0 | 31,720 | 35,468 | 0 | 34,582 | |
| | | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-18-3313 OTHER CONTRACTUAL SERVICES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>500</u> | |
| TOTAL CONTRACT SERVICES | 0 | 0 | 0 | 0 | 500 | |
| | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-18-4401 CAPITAL OUTLAY | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>2,000</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 2,000 | |
| <hr/> | | | | | | |
| TOTAL PERSONNEL DEPT | 0 | 31,720 | 35,468 | 0 | 37,082 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

POLICE

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|-------------------------------------|-------------------------|----------|----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-20-1101 SALARIES & WAGES - FT/20 | 565,170 | 611,146 | 503,247 | 297,966 | 610,500 | |
| 5-20-1102 PAYROLL TAXES | 48,928 | 63,865 | 38,732 | 18,068 | 57,997 | |
| 5-20-1103 HEALTH INSURANCE | 19,966 | 48,000 | 18,859 | (351) | 21,789 | |
| 5-20-1104 TRAINING | 3,860 | 3,000 | 2,000 | 375 | 3,000 | |
| 5-20-1105 TRAVEL | 3,788 | 3,000 | 2,839 | 1,290 | 4,000 | |
| 5-20-1115 THRS EMPLOYEE BENEFITS | 36,973 | 43,877 | 30,093 | (2,396) | 43,589 | |
| TOTAL PERSONNEL SERVICES | 678,686 | 772,888 | 595,770 | 314,952 | 740,875 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-20-2201 EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 4,100 | |
| 5-20-2202 REPAIRS & MAINTENANCE | 10,123 | 10,000 | 2,411 | 5,749 | 5,000 | |
| 5-20-2203 VEHICLE FUEL | 30,004 | 50,000 | 41,007 | 0 | 60,000 | |
| 5-20-2204 VEHICLE REPAIRS & MAINT | 22,892 | 10,000 | 9,481 | 19,212 | 12,000 | |
| 5-20-2205 K-9 EXPENSES | 0 | 0 | 0 | 0 | 0 | |
| 5-20-2206 OFFICE SUPPLIES | 2,147 | 1,000 | 1,080 | 0 | 2,000 | |
| 5-20-2207 GENERAL SUPPLIES | 13,217 | 8,000 | 5,316 | 3,570 | 8,000 | |
| 5-20-2208 UNIFORMS | 10,630 | 10,000 | 4,424 | 1,015 | 10,000 | |
| 5-20-2209 ADVERTISING | 1,181 | 0 | 0 | 0 | 0 | |
| 5-20-2210 PRINTING | 3,715 | 3,000 | 2,924 | 3,020 | 3,000 | |
| 5-20-2213 PRISONERS MEALS | 765 | 1,000 | 916 | 591 | 1,600 | |
| 5-20-2215 EVENTS | 0 | 0 | 1,038 | 0 | 10,000 | |
| 5-20-2216 CRIME VICTIM LIASON | 0 | 0 | 897 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 94,674 | 93,000 | 69,494 | 33,157 | 115,700 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-20-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 1,500 | |
| 5-20-3304 COMMUNICATION/SECURITY | 0 | 0 | 0 | 0 | 21,200 | |
| CAMERAS | 1 | 700.00 | 700.00 | | | |
| RADIOS | 1 | 4,500.00 | 4,500.00 | | | |
| INTERNET | 1 | 5,500.00 | 5,500.00 | | | |
| CERT | 1 | 5,000.00 | 5,000.00 | | | |
| TYLER RMS | 1 | 5,500.00 | 5,500.00 | | | |
| 5-20-3316 COMPUTER SERVICES | 2,982 | 2,000 | 0 | 0 | 6,500 | |
| 5-20-3388 DONATION FUND EXPENSE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CONTRACT SERVICES | 2,982 | 2,000 | 0 | 0 | 29,200 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-20-4401 COMPUTER & OFFICE EQUIPMT | 2,640 | 0 | 0 | 800 | 0 | |
| 5-20-4402 VEHICLES | 0 | 0 | 2,468 | 0 | 0 | |
| 5-20-4403 MACHINERY / EQUIPMENT | 95,936 | 0 | 0 | 0 | 0 | |
| 5-20-4406 IRGVDC-POLICE EXPENSE ACC | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CAPITAL OUTLAY | 98,577 | 0 | 2,468 | 800 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

POLICE

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|---------------------------------------|-------------------------|---------|---------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-20-5500 TRANSFER OUT | 0 | 0 | 0 | 0 | 113,382 | |
| 5-20-5502 DIVERLEND EQUIPMENT LEASING | 0 | 0 | 0 | 0 | 0 | |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | 0 | 113,382 | |
| <hr/> | | | | | | |
| TOTAL POLICE | 874,919 | 867,888 | 667,731 | 348,909 | 999,157 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

MUNICIPAL COURT

EXPENDITURES

| | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|--------------------------------------|---|-----------|--------|-----------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-30-1101 SALARIES & WAGES - FT/1 | 53,553 | 61,058 | 49,308 | 27,764 | 32,136 | |
| 5-30-1102 PAYROLL TAXES | 4,435 | 6,381 | 3,871 | 1,982 | 3,053 | |
| 5-30-1103 HEALTH INSURANCE | 1,225 | 4,360 | 2,050 | 0 | 0 | |
| 5-30-1104 TRAINING | 0 | 1,250 | 650 | 0 | 1,250 | |
| 5-30-1105 TRAVEL | 200 | 1,700 | 813 | 790 | 1,700 | |
| 5-30-1108 WARRANT PAY | 7,050 | 11,450 | 8,250 | 4,800 | 10,000 | |
| 5-30-1115 TMRS EMPLOYEE BENEFITS | 3,470 | 4,060 | 3,206 | 0 | 2,295 | |
| 5-30-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 69,933 | 90,259 | 68,149 | 35,336 | 50,434 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-30-2201 EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 4,800 | |
| 5-30-2202 REPAIRS & MAINTENANCE | 34 | 0 | 0 | 564 | 0 | |
| 5-30-2207 GENERAL SUPPLIES | 0 | 0 | 0 | 0 | 3,000 | |
| 5-30-2208 UNIFORMS | 0 | 0 | 0 | 600 | 200 | |
| 5-30-2210 PRINTING | 0 | 1,650 | 630 | 317 | 1,650 | |
| 5-30-2211 POSTAGE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 34 | 1,650 | 630 | 1,481 | 9,650 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-30-3304 COMPUTER SERVICES | 0 | 0 | 3,032 | 0 | 6,500 | |
| 5-30-3310 OTHER CONTRACTUAL SERVICES | 3,825 | 2,000 | 0 | 0 | 12,495 | |
| TYLER MAINTENANCE | 1 10,495.00 | 10,495.00 | | | | |
| OTHER | 1 2,000.00 | 2,000.00 | | | | |
| 5-30-3313 MUN COURT STATE FEES | 0 | 0 | 0 | 0 | 0 | |
| 5-30-3315 JUDGE COMPENSATION | 12,000 | 13,200 | 10,800 | 4,800 | 15,700 | |
| 5-30-3316 OMNI BASE FEES | 1,064 | 1,200 | 886 | 0 | 1,000 | |
| 5-30-3317 SCOFFLAW FEE | 2,152 | 7,000 | 5,886 | 3,700 | 7,000 | |
| TOTAL CONTRACT SERVICES | 19,040 | 23,400 | 20,605 | 8,500 | 42,695 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-30-4401 CAPITAL OUTLAY | 0 | 0 | 0 | 2,951 | 8,000 | |
| 5-30-4403 MACHINERY EQUIPMENT | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 2,951 | 8,000 | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-30-5502 DIVERSIFIED LEASE PMT | 0 | 0 | 0 | 0 | 0 | |
| 5-30-5503 INCODE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL MUNICIPAL COURT | 89,008 | 115,309 | 89,384 | 48,268 | 110,779 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

FIRE

EXPENDITURES

| | (----- 2021-2022 -----) | | | | (----- 2022-2023 -----) | |
|---|-------------------------|---------|--------|-----------|-------------------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-33-1101 SALARIES & WAGES FT/1 - PT/4 | 0 | 0 | 0 | 0 | 103,909 | |
| 5-33-1102 PAYROLL TAXES | 0 | 0 | 0 | 0 | 9,872 | |
| 5-33-1103 HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | |
| 5-33-1104 TRAINING | 5,354 | 7,000 | 4,737 | 8,525 | 0 | |
| 5-33-1106 VOLUNTARY STIPENDS | 21,746 | 15,800 | 9,142 | 11,727 | 0 | |
| 5-33-1115 TMRS BENEFITS | 0 | 0 | 0 | 0 | 7,420 | |
| 5-33-1200 INSURANCE ACCIDENT/DEATH | 1,796 | 2,200 | 1,837 | 0 | 2,200 | |
| 5-33-1313 CHIEF STIPND/CNTRC | 13,469 | 9,374 | 9,374 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 42,365 | 34,374 | 25,090 | 20,252 | 123,401 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-33-2202 REPAIRS & MAINTENANCE | 12,238 | 4,000 | 3,395 | 6,269 | 5,000 | |
| 5-33-2203 VEHICLE FUEL | 0 | 15,000 | 8,505 | 0 | 40,000 | |
| 5-33-2204 VEHICLE REPAIRS & MAINT | 16,954 | 35,529 | 34,941 | 6,489 | 3,500 | |
| 5-33-2207 GENERAL SUPPLIES | 20,849 | 17,625 | 10,331 | 1,241 | 16,500 | |
| 5-33-2208 UNIFORMS | 5,788 | 3,600 | 3,480 | 1,062 | 10,000 | |
| 5-33-2209 MEDICAL SUPPLIES | 0 | 0 | 0 | 0 | 20,000 | |
| 5-33-2213 OTHER EQUIPMENT & SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 55,830 | 75,754 | 60,651 | 15,062 | 95,000 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-33-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 4,000 | |
| 5-33-3302 WATER & SEWER | 0 | 0 | 0 | 0 | 2,100 | |
| 5-33-3304 EMS BILLING | 0 | 0 | 0 | 0 | 22,000 | |
| 5-33-3312 DUES & SUBSCRIPTIONS | 4,015 | 4,700 | 4,267 | 2,127 | 5,000 | |
| 5-33-3313 OTHER-CONTRACTUAL SERV | 2,403 | 2,000 | 661 | 991 | 12,000 | |
| 5-33-3314 VOLUNTEER STIPENDS | 0 | 0 | 0 | 0 | 7,000 | |
| 5-33-3399 MISC ACCT | 11,749 | 0 | 0 | 0 | 0 | |
| TOTAL CONTRACT SERVICES | 18,167 | 6,700 | 4,928 | 3,118 | 52,100 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-33-4401 COMPUTER / OFFICE EQUIPMENT | 733 | 0 | 0 | 495 | 0 | |
| 5-33-4402 VEHICLES | 56,489 | 22,000 | 20,850 | 0 | 0 | |
| 5-33-4403 MACHINERY/EQUIPMENT | 9,014 | 2,000 | 0 | 1,516 | 2,000 | |
| 5-33-4404 BUILDING REPAIRS/IMPROVEMENTS | 9,735 | 705 | 705 | 1,095 | 1,000 | |
| 5-33-4405 CAPITAL OUTLAY | 9,000 | 0 | 0 | 0 | 0 | |
| 5-33-4416 EMS BILLING | 0 | 0 | 0 | 0 | 0 | |
| 5-33-4720 FUNDRAISER EXPENSE | 313 | 4,903 | 2,169 | 2,855 | 3,000 | |
| TOTAL CAPITAL OUTLAY | 85,284 | 29,608 | 23,724 | 5,962 | 6,000 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

FIRE

EXPENDITURES

| | {----- 2021-2022 -----} | | | {----- 2022-2023 -----} | | |
|--------------------------------|-------------------------|--------------|--------------|-------------------------|--------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-33-5501 FIRE TRUCK PRINCIPLE | 0 | 0 | 0 | 0 | 15,000 | |
| 5-33-5503 FIRE TRUCK PRINCIPAL | 34,789 | 34,789 | 34,789 | 37,979 | 38,405 | |
| 5-33-5504 FIRE TRUCK INTEREST | <u>6,231</u> | <u>6,231</u> | <u>6,231</u> | <u>1,042</u> | <u>2,617</u> | |
| TOTAL DEBT SERVICE | 41,020 | 41,020 | 41,020 | 39,020 | 56,022 | |
| <hr/> | | | | | | |
| TOTAL FIRE | 242,666 | 187,456 | 155,413 | 83,413 | 332,523 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

CODE ENFORCEMENT

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--|-------------------------|---------------|---------------|-------------------------|---------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-40-1101 SALARIES & WAGES - FT/1 | 6,781 | 37,307 | 22,495 | 13,544 | 27,851 | |
| 5-40-1102 PAYROLL TAXES | 732 | 2,850 | 1,766 | 990 | 2,910 | |
| 5-40-1103 HEALTH INSURANCE | 0 | 3,000 | 2,650 | 0 | 0 | |
| 5-40-1104 TRAINING | 0 | 0 | 0 | 0 | 5,000 | |
| 5-40-1105 TRAVEL | 0 | 0 | 0 | 0 | 5,000 | |
| 5-40-1115 THRS EMPLOYEE BENEFITS | 467 | 4,060 | 1,463 | 0 | 1,989 | |
| 5-40-1120 OT PAYROLL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 7,980 | 47,217 | 28,374 | 14,534 | 42,750 | |
| | | | | | | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-40-2203 VEHICLE FUEL | 0 | 6,000 | 4,681 | 0 | 8,000 | |
| 5-40-2204 VEHICLE REPAIRS & MAINT | 3,030 | 3,500 | 2,216 | 372 | 3,500 | |
| 5-40-2206 OFFICE SUPPLIES | 1,208 | 3,200 | 1,290 | 0 | 3,000 | |
| 5-40-2207 GENERAL SUPPLIES | 2,473 | 4,000 | 2,612 | 2,473 | 4,000 | |
| 5-40-2208 UNIFORMS | 153 | 1,352 | 1,131 | 180 | 700 | |
| 5-40-2213 OTHER EQUIPMENT & SUPPLIES | <u>2,676</u> | <u>5,000</u> | <u>1,604</u> | <u>1,193</u> | <u>5,000</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 9,540 | 23,052 | 13,534 | 4,218 | 24,200 | |
| | | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-40-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 0 | |
| 5-40-3302 WATER & SEWER | 0 | 0 | 0 | 0 | 1,500 | |
| 5-40-3313 VETERINARY SERVICES | 0 | 0 | 0 | 0 | 0 | |
| 5-40-3314 OTHER CONTRACTUAL SERVICES | <u>10,997</u> | <u>17,206</u> | <u>14,826</u> | <u>1,515</u> | <u>0</u> | |
| TOTAL CONTRACT SERVICES | 10,997 | 17,206 | 14,826 | 1,515 | 1,500 | |
| | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-40-4404 BUILDING REPAIRS / IMPROVEMENT | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>65,000</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 65,000 | |
| <hr/> | | | | | | |
| TOTAL CODE ENFORCEMENT | 28,517 | 87,475 | 56,734 | 20,267 | 133,450 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

PUBLIC WORKS

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|-----------------------------------|-------------------------|---------|---------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-50-1101 SALARIES & WAGES - FT/9 | 142,401 | 133,086 | 120,598 | 70,118 | 123,682 | |
| 5-50-1102 PAYROLL TAXES | 10,029 | 13,060 | 10,572 | 7,025 | 12,925 | |
| 5-50-1103 HEALTH INSURANCE | 3,129 | 12,000 | 3,625 | 0 | 5,324 | |
| 5-50-1104 TRAINING | 0 | 0 | 0 | 0 | 0 | |
| 5-50-1115 TMRS EMPLOYEE BENEFITS | 9,292 | 8,923 | 9,804 | 0 | 8,831 | |
| 5-50-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 164,852 | 167,069 | 144,600 | 77,143 | 150,761 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-50-2201 EQUIPMENT RENTAL | 7,999 | 10,000 | 8,366 | 0 | 10,000 | |
| 5-50-2202 REPAIRS & MAINTENANCE | 36,911 | 18,600 | 15,379 | 19,431 | 12,000 | |
| 5-50-2203 VEHICLE FUEL | 0 | 21,900 | 18,153 | 0 | 25,000 | |
| 5-50-2204 VEHICLE REPAIRS & MAINT | 22,690 | 15,000 | 14,324 | 9,254 | 15,000 | |
| 5-50-2207 GENERAL SUPPLIES | 72,732 | 35,200 | 33,010 | 21,654 | 30,000 | |
| 5-50-2208 UNIFORMS | 2,332 | 3,200 | 2,900 | 4,675 | 3,200 | |
| 5-50-2213 P U D SUPPLIES | 0 | 0 | 0 | 0 | 30,000 | |
| TOTAL EQUIPMENT AND SUPPLIES | 142,663 | 103,900 | 92,131 | 55,014 | 125,200 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-50-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 92,000 | |
| 5-50-3302 WATER / WASTE WATER | 0 | 0 | 0 | 0 | 5,100 | |
| 5-50-3312 DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 10,000 | |
| 5-50-3313 OTHER CONTRACTUAL SERV | 36,812 | 9,100 | 9,094 | 9,237 | 7,000 | |
| TOTAL CONTRACT SERVICES | 36,812 | 9,100 | 9,094 | 9,237 | 114,100 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-50-4403 MACHINERY / EQUIPMENT | 11,673 | 0 | 0 | 2,911 | 5,000 | |
| TOTAL CAPITAL OUTLAY | 11,673 | 0 | 0 | 2,911 | 5,000 | |
| TOTAL PUBLIC WORKS | 356,000 | 280,069 | 245,825 | 144,304 | 395,061 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

LIBRARY

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--|-------------------------|---------------|---------------|-------------------------|--------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-60-1101 SALARIES&WAGES-FT/1-PT/1 | 80,685 | 81,807 | 61,282 | 45,835 | 79,612 | |
| 5-60-1102 PAYROLL TAXES | 6,951 | 8,549 | 4,823 | 3,080 | 8,319 | |
| 5-60-1103 HEALTH INSURANCE | 0 | 6,000 | 3,178 | 0 | 0 | |
| 5-60-1104 TRAINING | 0 | 0 | 0 | 107 | 100 | |
| 5-60-1115 TMRS EMPLOYEE BENEFITS | 5,240 | 5,841 | 4,113 | 0 | 5,684 | |
| 5-60-1120 OT PAYROLL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 92,876 | 102,197 | 73,396 | 49,022 | 93,716 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-60-2201 EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 4,800 | |
| 5-60-2202 REPAIRS & MAINTENANCE | 1,970 | 1,000 | 600 | 556 | 1,000 | |
| 5-60-2207 GENERAL SUPPLIES | 3,519 | 4,800 | 2,439 | 800 | 4,800 | |
| 5-60-2208 UNIFORMS | 0 | 300 | 200 | 839 | 300 | |
| 5-60-2213 BOOK PURCHASES | 2,849 | 1,000 | 290 | 1,886 | 1,000 | |
| 5-60-2214 SUMMER READING PROGRAM | <u>859</u> | <u>1,200</u> | <u>1,113</u> | <u>677</u> | <u>1,200</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 9,197 | 8,300 | 4,641 | 4,758 | 13,100 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-60-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 5,000 | |
| 5-60-3302 WATER & SEWER | 0 | 0 | 0 | 0 | 1,450 | |
| 5-60-3303 TELEPHONE / INTERNET | 0 | 0 | 0 | 0 | 0 | |
| 5-60-3312 DUES & SUBSCRIPTIONS | 540 | 1,000 | 947 | 964 | 1,000 | |
| 5-60-3314 OTHER- CONTR - E-RATE & COUNTY | <u>10,210</u> | <u>34,320</u> | <u>28,858</u> | <u>4,406</u> | <u>5,500</u> | |
| TOTAL CONTRACT SERVICES | 10,751 | 35,320 | 29,806 | 5,370 | 12,950 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-60-4405 OTHER-CAPITAL OUTLAY | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL LIBRARY | 112,824 | 145,817 | 107,842 | 59,150 | 119,766 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND

PARKS/REC SENIOR DIVISION

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--------------------------------------|-------------------------|--------------|--------------|-------------------------|--------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-70-1101 SALARIES&WAGES-FT/2-PT/2 | 93,280 | 103,970 | 79,825 | 57,957 | 97,781 | |
| 5-70-1102 PAYROLL TAXES | 7,106 | 10,865 | 6,246 | 3,893 | 10,218 | |
| 5-70-1103 HEALTH INSURANCE | 3,590 | 6,000 | 3,905 | 0 | 0 | |
| 5-70-1104 TRAINING | 0 | 0 | 0 | 242 | 0 | |
| 5-70-1115 TMRS EMPLOYEE BENEFITS | 6,085 | 7,423 | 4,800 | 0 | 6,982 | |
| 5-70-1120 OT PAYROLL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 110,061 | 128,258 | 94,776 | 62,092 | 114,981 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-70-2201 EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 4,800 | |
| 5-70-2202 REPAIRS & MAINTENANCE | 1,132 | 104 | 0 | 88 | 1,000 | |
| 5-70-2203 VEHICLE FUEL | 0 | 3,000 | 2,354 | 0 | 3,500 | |
| 5-70-2204 VEHICLE REPAIRS & MAINT | 1,252 | 1,500 | 1,193 | 1,413 | 1,500 | |
| 5-70-2206 OFFICE SUPPLIES | 52 | 500 | 243 | 0 | 500 | |
| 5-70-2207 GENERAL SUPPLIES | 1,058 | 1,800 | 1,749 | 2,227 | 2,500 | |
| 5-70-2209 ADVERTISING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 3,493 | 6,904 | 5,538 | 3,728 | 13,800 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-70-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 5,500 | |
| 5-70-3302 WATER/SEWER/GAS | 0 | 0 | 0 | 0 | 1,000 | |
| 5-70-3303 TELEPHONE / INTERNET | 0 | 0 | 0 | 0 | 1,920 | |
| 5-70-3313 OTHER-CONTRACTUAL SERV | <u>125</u> | <u>200</u> | <u>0</u> | <u>0</u> | <u>500</u> | |
| TOTAL CONTRACT SERVICES | 125 | 200 | 0 | 0 | 8,920 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-70-4401 COMPUTER & OFFICE EQUIPMT | 1,382 | 1,500 | 0 | 954 | 1,500 | |
| 5-70-4404 BUILDING REPAIRS/IMPROVEMN | <u>1,348</u> | <u>1,296</u> | <u>1,296</u> | <u>43</u> | <u>0</u> | |
| TOTAL CAPITAL OUTLAY | 2,730 | 2,796 | 1,296 | 997 | 1,500 | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-70-5503 VEHICLE LOAN | <u>0</u> | <u>7,500</u> | <u>0</u> | <u>0</u> | <u>7,500</u> | |
| TOTAL DEBT SERVICE | 0 | 7,500 | 0 | 0 | 7,500 | |
| <hr/> | | | | | | |
| TOTAL PARKS/REC SENIOR DIVISION | 116,408 | 145,658 | 101,610 | 66,816 | 146,701 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND
PUBLIC RELATIONS DPT
EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|-----------------------------------|-------------------------|----------|----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-80-1101 SALARIES AND WAGES | 0 | 0 | 0 | 0 | 0 | |
| 5-80-1102 PAYROLL TAXES | 0 | 0 | 0 | 0 | 0 | |
| 5-80-1120 OT PAYROLL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 0 | 0 | 0 | 0 | 0 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-80-2207 GENERAL SUPPLIES | <u>0</u> | <u>0</u> | <u>0</u> | <u>12,886</u> | <u>0</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 0 | 0 | 12,886 | 0 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-80-3313 OTHER-CONTRACTUAL SERV | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL PUBLIC RELATIONS DPT | 0 | 0 | 0 | 12,886 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

100-GENERAL FUND
PARKS/REC YOUTH DIVISION

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|---|-------------------------|-----------|-----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-90-1101 SALARIES & WAGES - PT/2 | 4,785 | 16,342 | 16,824 | 48,379 | 16,400 | |
| 5-90-1102 PAYROLL TAXES | 313 | 3,484 | 1,030 | 3,430 | 1,714 | |
| 5-90-1103 HEALTH INSURANCE | 0 | 500 | 300 | 0 | 0 | |
| 5-90-1105 TRAVEL | 0 | 0 | 0 | 894 | 0 | |
| 5-90-1115 TMRS EMPLOYEE BENEFITS | 300 | 0 | 0 | 0 | 0 | |
| 5-90-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 5,399 | 20,326 | 18,154 | 52,702 | 18,114 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-90-2201 EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 0 | |
| 5-90-2202 REPAIRS & MAINTENANCE | 0 | 3,605 | 2,331 | 2,664 | 3,600 | |
| 5-90-2203 VEHICLE FUEL | 0 | 0 | 0 | 0 | 0 | |
| 5-90-2204 VEHICLE REPAIRS & MAINTENANCE | 0 | 0 | 0 | 0 | 0 | |
| 5-90-2206 OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| 5-90-2207 GENERAL SUPPLIES | 0 | 0 | 0 | 1,278 | 1,000 | |
| 5-90-2208 SPORT EQUIPMENT/GEAR | 0 | 10,000 | 7,794 | 1,973 | 10,000 | |
| 5-90-2209 ADVERTISING | 0 | 1,895 | 730 | 0 | 1,900 | |
| 5-90-2212 OTHER EQUIPMENT & SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 15,500 | 10,855 | 5,915 | 16,500 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-90-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 17,000 | |
| 5-90-3302 WATER / WASTE WATER | 0 | 0 | 0 | 0 | 550 | |
| 5-90-3312 ENTRY FEES / DUES | 0 | 0 | 0 | 2,201 | 700 | |
| 5-90-3313 OTHER CONTRACTUAL | 0 | 7,000 | 965 | 1,831 | 24,825 | |
| TOTAL CONTRACT SERVICES | 0 | 7,000 | 965 | 4,032 | 43,075 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-90-4401 COMPUTER & OFFICE EQUIPMENT | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-90-5503 VEHICLE LOAN | 0 | 0 | 0 | 0 | 0 | |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL PARKS/REC YOUTH DIVISION | 5,399 | 42,826 | 29,974 | 62,649 | 77,689 | |
| <hr/> | | | | | | |
| TOTAL EXPENDITURES | 3,909,931 | 3,235,880 | 2,663,414 | 1,638,583 | 3,876,826 | |
| <hr/> | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | (123,312) | 51,653 | 160,394 | 744,841 | 1,040 | |

*** END OF REPORT ***

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

160-T I R Z FUND 160

| REVENUES | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|----------------------------------|---|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <hr/> | | | | | | |
| <u>TAXES</u> | | | | | | |
| 4-00-4100 ADVALOREM TAXES CITY | 63,511 | 100,000 | 0 | 0 | 100,000 | |
| 4-00-4110 ADVALOREM TAXES COUNTY | 27,730 | 70,000 | 0 | 0 | 70,000 | |
| 4-00-4120 EDC CONTRIBUTION | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL TAXES | 91,241 | 170,000 | 0 | 0 | 170,000 | |
| <u>MISCELLANEOUS</u> | | | | | | |
| 4-00-4700 MISC REIMBURSED COSTS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 4-00-4900 LOAN PROCEEDS | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4910 TRANSFERS IN | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL REVENUES | 91,241 | 170,000 | 0 | 0 | 170,000 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

160-T I R Z FUND 160

TIRZ

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|-----------------------------------|-------------------------|----------|---------------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-70-2010 CONSULTING FEES | 0 | 0 | 5,000 | 0 | 0 | |
| 5-70-2011 CONSTRUCTION PROJECTS | <u>0</u> | <u>0</u> | <u>15,348</u> | <u>0</u> | <u>0</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 0 | 20,348 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL TIRZ | 0 | 0 | 20,348 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL EXPENDITURES | 0 | 0 | 20,348 | 0 | 0 | |
| | ===== | ===== | ===== | ===== | ===== | ===== |
| REVENUE OVER/(UNDER) EXPENDITURES | 91,241 | 170,000 | (20,348) | 0 | 170,000 | |
| | ===== | ===== | ===== | ===== | ===== | ===== |

*** END OF REPORT ***

Part III: Economic Development Fund

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

200-ECONOMIC DEVELOPMENT

| REVENUES | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|---------------------------------|-------------------------|-------------------|-----------------|-------------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <hr/> | | | | | | |
| <u>SALES</u> | | | | | | |
| 4-00-4301 SALES TAX | <u>171,053</u> | <u>175,000</u> | <u>143,611</u> | <u>95,495</u> | <u>183,750</u> | |
| TOTAL SALES | 171,053 | 175,000 | 143,611 | 95,495 | 183,750 | |
| <hr/> | | | | | | |
| <u>CHARGES FOR SERVICE</u> | | | | | | |
| 4-00-4420 INTEREST OTHER | 0 | 0 | 0 | 51 | 0 | |
| 4-00-4421 INTEREST - RBEG | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4430 OTHER SERVICE REVENUE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CHARGES FOR SERVICE | 0 | 0 | 0 | 51 | 0 | |
| <hr/> | | | | | | |
| <u>INTERGOVERNMENTAL REV</u> | | | | | | |
| 4-00-4800 PROGRAM INCOME | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL INTERGOVERNMENTAL REV | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 4-00-4900 FUND TRANSFER GF | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4901 LOAN PROCEEDS - USDA | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL REVENUES | 171,053 | 175,000 | 143,611 | 95,546 | 183,750 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

200-ECONOMIC DEVELOPMENT

GF ADMINISTRATION

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--|-------------------------|-----------|-----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-10-1104 TRAINING | 0 | 0 | 0 | 0 | 0 | |
| 5-10-1105 TRAVEL | 0 | 4,000 | 0 | 0 | 4,500 | |
| 5-10-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 0 | 4,000 | 0 | 0 | 4,500 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-10-2202 REPAIRS & MAINTENANCE | 0 | 0 | 0 | 2,182 | 0 | |
| 5-10-2206 OFFICE SUPPLIES | 90 | 0 | 0 | 273 | 0 | |
| 5-10-2209 ADVERTISING | 1,203 | 2,000 | 0 | 545 | 0 | |
| 5-10-2210 MEETING EXPENSE | 0 | 0 | 0 | 273 | 0 | |
| 5-10-2211 POSTAGE | 0 | 0 | 0 | 55 | 0 | |
| 5-10-2213 OTHER EQUIPMENT & SUPPLIES | 0 | 0 | 0 | 273 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 1,293 | 2,000 | 0 | 3,601 | 0 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-10-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 0 | |
| 5-10-3304 PROPERTY TAX EXPENSE | 0 | 0 | 0 | 0 | 0 | |
| 5-10-3308 LEGAL | 27,651 | 10,000 | 1,244 | 1,200 | 10,000 | |
| 5-10-3309 AUDIT/BOOKKEEPING | 8,000 | 8,000 | 0 | 14,727 | 8,000 | |
| 5-10-3310 PAYMENT TO CITY FOR EXPENSES | 30,000 | 30,000 | 15,000 | 18,182 | 30,000 | |
| 5-10-3311 MANAGEMENT CONSULTING SERV | 0 | 0 | 0 | 11,818 | 0 | |
| 5-10-3313 OTHER CONTRACTUAL SERVICES | 500 | 1,000 | 25,000 | 3,364 | 1,000 | |
| 5-10-3314 HOUSING INITIATIVE PROGRAM | 0 | 0 | 0 | 0 | 0 | |
| 5-10-3317 LOAN LOSS RESERVE | 0 | 0 | 0 | 0 | 0 | |
| 5-10-3318 CONSULTANT-FINANCE PLAN | 0 | 0 | 0 | 0 | 0 | |
| 5-10-3325 PROFESSIONAL SERVICES | 150 | 2,000 | 1,500 | 0 | 2,000 | |
| 5-10-3326 RENT EXPENSE | 0 | 0 | 0 | 0 | 46,450 | |
| TOTAL CONTRACT SERVICES | 66,301 | 51,000 | 42,744 | 49,291 | 97,450 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-10-4405 OTHER CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 20,000 | |
| COYOTE BLVD EXPANSION | 1 | 20,000.00 | 20,000.00 | | | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 20,000 | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-10-5501 PRINCIPAL RETIREMENTS | 0 | 0 | 0 | 11,326 | 0 | |
| 5-10-5502 INTEREST | 0 | 0 | 0 | 185 | 0 | |
| 5-10-5505 TRANSFER OUT | 0 | 0 | 0 | 0 | 0 | |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | 11,511 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

200-ECONOMIC DEVELOPMENT
GF ADMINISTRATION
EXPENDITURES

| | (----- 2021-2022 -----) | | | {----- 2022-2023 -----} | |
|-----------------------------------|-------------------------|---------|--------|-------------------------|-----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET |
| | | | | | PROPOSED |
| | | | | | BUDGET |
| <hr/> | | | | | |
| NON-OPERATING | | | | | |
| 5-10-6000 TIRZ CONTRIBUTION | 0 | 0 | 0 | 0 | 0 |
| 5-10-6001 BUSINESS INCENTIVE | 0 | 0 | 0 | 0 | 25,000 |
| 5-10-6100 USDA FUND TRANSFER | 39,391 | 35,840 | 30,348 | 0 | 35,840 |
| TOTAL NON-OPERATING | 39,391 | 35,840 | 30,348 | 0 | 60,840 |
| <hr/> | | | | | |
| TOTAL GF ADMINISTRATION | 106,985 | 92,840 | 73,092 | 64,403 | 182,790 |
| <hr/> | | | | | |
| TOTAL EXPENDITURES | 106,985 | 92,840 | 73,092 | 64,403 | 182,790 |
| | ===== | ===== | ===== | ===== | ===== |
| REVENUE OVER/(UNDER) EXPENDITURES | 64,068 | 82,160 | 70,519 | 31,143 | 960 |
| | ===== | ===== | ===== | ===== | ===== |

*** END OF REPORT ***

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

220-LA JOYA EDC RBEG

| REVENUES | (------ 2021-2022 -----) (------ 2022-2023 -----) | | | | | |
|--|---|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <hr/> | | | | | | |
| <u>CHARGES FOR SERVICE</u> | | | | | | |
| 4-00-4410 INTEREST-RBEG LOANS RECEIVABLE | 0 | 12,500 | 0 | 0 | 0 | |
| 4-00-4421 INTEREST - RBEG | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CHARGES FOR SERVICE | 0 | 12,500 | 0 | 0 | 0 | |
| <u>INTERGOVERNMENTAL REV</u> | | | | | | |
| 4-00-4810 SALE OF ASSETS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL INTERGOVERNMENTAL REV | 0 | 0 | 0 | 0 | 0 | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 4-00-4910 CONTRIBUTIONS- ASSOCIATION | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL REVENUES | 0 | 12,500 | 0 | 0 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

220-LA JOYA EDC RBEG

RBEG GRANT

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--------------------------------------|-------------------------|----------|----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-20-1104 TRAINING | 0 | 0 | 0 | 0 | 0 | |
| 5-20-1105 TRAVEL | 0 | 0 | 0 | 0 | 0 | |
| 5-20-1106 OTHER PERSONNEL SERV | 0 | 0 | 0 | 0 | 0 | |
| 5-20-1120 OT PAYROLL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-20-2206 OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| 5-20-2209 ADVERTISING | 0 | 0 | 0 | 0 | 0 | |
| 5-20-2210 MEETING EXPENSE | 0 | 300 | 0 | 100 | 0 | |
| 5-20-2213 OTHER EQUIPMENT & SUPPLIES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 300 | 0 | 100 | 0 | |
| | | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-20-3308 LEGAL FEES | 1,000 | 2,000 | 0 | 1,091 | 0 | |
| 5-20-3309 AUDIT/BOOKEEPING | 1,575 | 2,000 | 0 | 3,182 | 0 | |
| 5-20-3310 ASST FRM CITY PERSONNEL | 7,000 | 2,000 | 0 | 10,909 | 0 | |
| 5-20-3311 MANAGEMENT CONSULTING | 0 | 0 | 0 | 727 | 0 | |
| 5-20-3312 BANK CHARGES | 0 | 0 | 0 | 0 | 0 | |
| 5-20-3313 OTHER CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | |
| 5-20-3317 LOAN LOSS RESERVE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CONTRACT SERVICES | 9,575 | 6,000 | 0 | 15,909 | 0 | |
| | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-20-4900 LOANS ISSUED EXPENSE | 0 | 0 | 0 | 0 | 0 | |
| 5-20-4910 CLOSING COSTS | 0 | 0 | 0 | 3,822 | 0 | |
| 5-20-4911 COST OF SALE | <u>0</u> | <u>0</u> | <u>0</u> | <u>92,180</u> | <u>0</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 96,002 | 0 | |
| <hr/> | | | | | | |
| TOTAL RBEG GRANT | 9,575 | 6,300 | 0 | 112,011 | 0 | |
| <hr/> | | | | | | |
| TOTAL EXPENDITURES | 9,575 | 6,300 | 0 | 112,011 | 0 | |
| | ===== | ===== | ===== | ===== | ===== | ===== |
| REVENUE OVER/(UNDER) EXPENDITURES | (9,575) | 6,200 | 0 | (112,011) | 0 | |
| | ===== | ===== | ===== | ===== | ===== | ===== |

*** END OF REPORT ***

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

230-LA JOYA EDC IRP

| REVENUES | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|--|---|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <hr/> | | | | | | |
| <u>CHARGES FOR SERVICE</u> | | | | | | |
| 4-00-4411 INTEREST- IRP LOANS RECEIVABLE | 0 | 3,000 | 0 | 15,601 | 0 | |
| 4-00-4421 INTEREST | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CHARGES FOR SERVICE | 0 | 3,000 | 0 | 15,601 | 0 | |
| <u>INTERGOVERNMENTAL REV</u> | | | | | | |
| 4-00-4802 PROGRAM INCOME - PRINCIPAL IRP | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4810 SALE OF ASSETS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL INTERGOVERNMENTAL REV | 0 | 0 | 0 | 0 | 0 | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 4-00-4900 TRANSFER IN | 39,391 | 35,840 | 30,348 | 0 | 35,840 | |
| 4-00-4910 CONTRIBUTIONS- ASSOCIATION | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL OTHER FINANCING SOURCES | 39,391 | 35,840 | 30,348 | 0 | 35,840 | |
| <hr/> | | | | | | |
| TOTAL REVENUES | 39,391 | 38,840 | 30,348 | 15,601 | 35,840 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

230-LA JOYA EDC IRP

IRP GRANT

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--------------------------------------|-------------------------|---------|--------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-30-1104 TRAINING | 0 | 0 | 0 | 0 | 0 | |
| 5-30-1105 TRAVEL | 0 | 0 | 0 | 0 | 0 | |
| 5-30-1106 OTHER PERSONNEL SERVICE | 0 | 0 | 0 | 0 | 0 | |
| 5-30-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-30-2206 OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| 5-30-2209 ADVERTISING | 0 | 0 | 0 | 0 | 0 | |
| 5-30-2210 MEETING EXPENSE | 0 | 0 | 0 | 0 | 0 | |
| 5-30-2213 OTHER EQUIPMENT & SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-30-3308 LEGAL FEES | 3,000 | 3,000 | 0 | 1,091 | 0 | |
| 5-30-3309 AUDIT/BOOKEEPING | 3,000 | 2,000 | 0 | 3,182 | 0 | |
| 5-30-3310 ASST FRM CITY PERSONNEL | 3,000 | 2,000 | 0 | 7,273 | 0 | |
| 5-30-3311 MANAGEMENT CONSULTING | 0 | 0 | 0 | 909 | 0 | |
| 5-30-3312 BANK CHARGES | 0 | 0 | 0 | 0 | 0 | |
| 5-30-3313 OTHER CONTRACTUAL SERVICE | 0 | 0 | 0 | 0 | 0 | |
| 5-30-3314 BAD DEBT | 803 | 0 | 0 | 0 | 0 | |
| 5-30-3317 LOAN LOSS RESERVE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CONTRACT SERVICES | 9,803 | 7,000 | 0 | 12,455 | 0 | |
| <hr/> | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-30-4900 LOANS ISSUED EXPENSE | 0 | 0 | 0 | 0 | 0 | |
| 5-30-4910 CLOSING COSTS | 0 | 0 | 0 | 0 | 0 | |
| 5-30-4911 COST OF SALE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-30-5501 USDA LOAN PRINCIPAL | 28,408 | 29,000 | 26,981 | 0 | 29,000 | |
| 5-30-5502 USDA LOAN INTEREST | 3,430 | 2,840 | 3,367 | 0 | 2,952 | |
| TOTAL DEBT SERVICE | 31,838 | 31,840 | 30,348 | 0 | 31,952 | |
| <hr/> | | | | | | |
| TOTAL IRP GRANT | 41,641 | 38,840 | 30,348 | 12,455 | 31,952 | |
| <hr/> | | | | | | |
| TOTAL EXPENDITURES | 41,641 | 38,840 | 30,348 | 12,455 | 31,952 | |
| <hr/> | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | (2,250) | 0 | 0 | 3,146 | 3,888 | |
| <hr/> | | | | | | |

*** END OF REPORT ***

Part IV: Public Utilities Fund

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

300-PUBLIC UTILITIES

| REVENUES | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|---|---|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>SALES</u> | | | | | | |
| 4-00-4301 WATER SALES | 859,424 | 866,500 | 616,514 | 648,116 | 820,000 | |
| 4-00-4302 WASTE WATER SALES | 513,928 | 546,500 | 394,750 | 491,477 | 611,000 | |
| 4-00-4311 WATER METER CONNECTIONS | 55,538 | 60,000 | 43,514 | 26,236 | 50,000 | |
| 4-00-4312 WASTE WATER CONNECTIONS | 32,750 | 40,000 | 23,000 | 27,955 | 50,000 | |
| 4-00-4340 OTHER W/ WW CHARGES | 20,268 | 7,000 | 6,805 | 4,059 | 5,000 | |
| 4-00-4341 AGUA SUD WASTEWATER | 108,547 | 110,000 | 78,596 | 75,915 | 100,000 | |
| 4-00-4342 IMPACT FEE (NEW DEVELOPMENTS) | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4343 LATE FEE CHARGE | 18,431 | 20,000 | 16,182 | 35,809 | 20,000 | |
| TOTAL SALES | 1,608,884 | 1,650,000 | 1,179,360 | 1,309,567 | 1,656,000 | |
| <u>CHARGES FOR SERVICE</u> | | | | | | |
| 4-00-4400 USDA SEWER GRANT | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CHARGES FOR SERVICE | 0 | 0 | 0 | 0 | 0 | |
| <u>MISCELLANEOUS</u> | | | | | | |
| 4-00-4702 CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4704 INTEREST INCOME | 2,845 | 0 | 1,081 | 112 | 1,000 | |
| 4-00-4710 INTEREST INCOME - BONDS | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4711 INTEREST 2009 BONDS | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4712 INTEREST 2010 BONDS | 0 | 0 | 0 | 0 | 0 | |
| TOTAL MISCELLANEOUS | 2,845 | 0 | 1,081 | 112 | 1,000 | |
| <u>INTERGOVERNMENTAL REV</u> | | | | | | |
| 4-00-4800 GRANT - USDA | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4801 URBAN COUNTY REIMBURSEMENT | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4802 HUD SECTION 108 INCOME | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4803 URBAN COUNTY 2002 | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4804 URBAN COUNTY 2003 | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4805 URBAN COUNTY 2004 | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4806 URBAN COUNTY 2005 | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4807 FEMA GRANT | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4818 TWDB SERIES 2007 | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4819 OTHER REVENUES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL INTERGOVERNMENTAL REV | 0 | 0 | 0 | 0 | 0 | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 4-00-4910 CONTRIBUTIONS- ASSOCIATION | 0 | 0 | 0 | 0 | 0 | |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | |
| TOTAL REVENUES | 1,611,729 | 1,650,000 | 1,180,441 | 1,309,679 | 1,657,000 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

300-PUBLIC UTILITIES

TWDB

EXPENDITURES

| | {----- 2021-2022 -----} | | | {----- 2022-2023 -----} | | |
|------------------------------------|-------------------------|----------|----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-11-2209 ADVERTISING EXPENSE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-11-3314 ADMINISTRATION FEES | 0 | 0 | 0 | 0 | 0 | |
| 5-11-3315 BANK CHARGES TWDB | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CONTRACT SERVICES | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-11-4510 AMORTIZATION EXPENSE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | |
| <u>NON-OPERATING</u> | | | | | | |
| 5-11-6100 TRANSFER TO GENERAL FUND | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL TWDB | 0 | 0 | 0 | 0 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

300--PUBLIC UTILITIES

NON DEPT (DUAL FUND)

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--------------------------------------|-------------------------|---------|---------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-12-1101 DUAL FUND SALARIES | 283,863 | 158,184 | 116,003 | 155,137 | 193,235 | |
| 5-12-1102 PAYROLL TAXES | 20,272 | 16,530 | 9,288 | 5,206 | 20,193 | |
| 5-12-1103 HEALTH INSURANCE | 16,072 | 10,500 | 7,531 | 10,158 | 5,131 | |
| 5-12-1109 COMPENSATED ABSENCES | 0 | 0 | 0 | 0 | 0 | |
| 5-12-1110 NON 941 SALARIES | 0 | 0 | 0 | 0 | 0 | |
| 5-12-1115 TMRS EMPLOYEE BENEFITS | 18,377 | 11,294 | 4,990 | 6,712 | 13,797 | |
| 5-12-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 338,583 | 196,508 | 137,812 | 177,213 | 232,356 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-12-2201 EQUIP/BUY/RENTAL | 680 | 1,000 | 766 | 0 | 0 | |
| 5-12-2203 VEHICLE FUEL | 2,000 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 2,680 | 1,000 | 766 | 0 | 0 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-12-3301 ELECTRICITY | 39,999 | 30,000 | 26,095 | 0 | 0 | |
| 5-12-3303 PHONE/ INTERNET | 0 | 0 | 0 | 0 | 0 | |
| 5-12-3307 GENERAL INSURANCE | 52,980 | 55,000 | 54,942 | 41,519 | 90,000 | |
| 5-12-3308 LEGAL | 11,271 | 20,000 | 14,980 | 21,018 | 20,000 | |
| 5-12-3309 AUDIT/ BOOKEEPING | 71,565 | 50,000 | 49,993 | 56,826 | 20,000 | |
| 5-12-3310 ENGINEERING | 0 | 0 | 0 | 0 | 0 | |
| 5-12-3313 URBAN COUNTY 2003 | 0 | 0 | 0 | 0 | 0 | |
| 5-12-3314 URBAN COUNTY 2004 | 0 | 0 | 303 | 0 | 0 | |
| 5-12-3315 CONTRCT LABOR | 15,577 | 5,000 | 4,840 | 0 | 5,000 | |
| 5-12-3316 COMPUTER SERVICES | 4,980 | 4,375 | 5,622 | 14,506 | 4,000 | |
| 5-12-3324 BAD DEBT EXPENSE | 13,553 | 3,625 | 9,242 | 0 | 0 | |
| 5-12-3398 HURRICANE HANNA | 0 | 0 | 0 | 0 | 0 | |
| 5-12-3400 STORAGE FEES | 3,944 | 3,000 | 2,676 | 1,728 | 3,000 | |
| TOTAL CONTRACT SERVICES | 213,869 | 171,000 | 168,693 | 135,597 | 142,000 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-12-4405 OTHER-CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |
| 5-12-4500 DEPRECIATION | 248,512 | 240,000 | 160,000 | 136,364 | 240,000 | |
| TOTAL CAPITAL OUTLAY | 248,512 | 240,000 | 160,000 | 136,364 | 240,000 | |
| <u>NON-OPERATING</u> | | | | | | |
| 5-12-6100 TRANSFERS OUT-GENERAL FUND | 0 | 0 | 0 | 0 | 0 | |
| 5-12-6110 TRANSFER - TIRZ | 0 | 0 | 0 | 0 | 0 | |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 | 0 | |
| TOTAL NON DEPT (DUAL FUND) | 803,644 | 608,508 | 467,271 | 449,174 | 614,356 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

300-PUBLIC UTILITIES
UTILITY BILLING
EXPENDITURES

| | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|---|---|--------------|--------------|--------------|---------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-15-1101 SALARIES & WAGES - FT/3 | 91,871 | 58,890 | 53,784 | 52,637 | 95,122 | |
| 5-15-1102 PAYROLL TAXES | 6,142 | 6,154 | 4,243 | 2,926 | 9,940 | |
| 5-15-1103 HEALTH INSURANCE | 3,287 | 4,500 | 905 | 5,373 | 4,512 | |
| 5-15-1115 TMRS EMPLOYEE BENEFITS | <u>5,904</u> | <u>4,205</u> | <u>3,075</u> | <u>2,663</u> | <u>6,792</u> | |
| TOTAL PERSONNEL SERVICES | 107,204 | 73,749 | 62,007 | 63,599 | 116,365 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-15-2201 EQUIPMENT/BUY/RENTAL | 16,176 | 1,800 | 1,374 | 189 | 4,800 | |
| 5-15-2202 REPAIRS & MAINTENANCE | 8,759 | 1,000 | 0 | 810 | 10,000 | |
| 5-15-2203 VEHICLE FUEL | 13,141 | 2,500 | 1,729 | 1,275 | 2,500 | |
| 5-15-2204 VEHICLE REPAIRS & MAINT | 1,620 | 500 | 7 | 1,014 | 500 | |
| 5-15-2206 OFFICE SUPPLIES | 972 | 0 | 0 | 3,940 | 7,000 | |
| 5-15-2207 GENERAL SUPPLIES | 4,190 | 2,000 | 1,263 | 3,888 | 1,000 | |
| 5-15-2208 UNIFORMS | 0 | 0 | 0 | 0 | 400 | |
| 5-15-2209 ADVERTISING | 546 | 0 | 0 | 0 | 0 | |
| 5-15-2210 PRINTING | 839 | 0 | 0 | 2,013 | 0 | |
| 5-15-2211 POSTAGE | <u>9,026</u> | <u>8,000</u> | <u>7,598</u> | <u>5,050</u> | <u>10,500</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 55,268 | 15,800 | 11,971 | 18,179 | 36,700 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-15-3301 ELECTRICITY | 1,950 | 2,500 | 1,693 | 13,182 | 10,000 | |
| 5-15-3302 WATER & WASTE WATER | 8,733 | 1,200 | 966 | 300 | 2,100 | |
| 5-15-3303 TELEPHONE | 0 | 0 | 0 | 221 | 8,000 | |
| 5-15-3313 OTHER-CONTRACTUAL SERV | 23,052 | 45,500 | 30,905 | 12,127 | 3,600 | |
| 5-15-3314 COLLECTION FEE - AGUA SPECIAL | 3,393 | 3,000 | 2,791 | 2,960 | 4,400 | |
| 5-15-3316 COMPUTER SERVICES | 488 | 1,000 | 342 | 0 | 7,000 | |
| 5-15-3325 CREDIT CARD CHARGES | 330 | 2,000 | 1,572 | 0 | 18,000 | |
| 5-15-3400 RENT EXPENSE | 35,190 | 46,450 | 30,960 | 0 | 19,000 | |
| 5-15-3500 RECONCILING EXPENSE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CONTRACT SERVICES | 73,136 | 101,650 | 69,229 | 28,790 | 72,100 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-15-4401 COMPUTER & OFFICE EQUIPMT | <u>0</u> | <u>0</u> | <u>0</u> | <u>5,270</u> | <u>0</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 5,270 | 0 | |
| <hr/> | | | | | | |
| TOTAL UTILITY BILLING | 235,608 | 191,199 | 143,208 | 115,838 | 225,165 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

300-PUBLIC UTILITIES

WATER PLANT

EXPENDITURES

| | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|---|---|---------|---------|-----------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-25-1101 SALARIES & WAGES - FT/3 | 68,526 | 100,411 | 83,375 | 79,497 | 127,991 | |
| 5-25-1102 PAYROLL TAXES | 4,878 | 11,768 | 7,058 | 5,639 | 13,375 | |
| 5-25-1103 HEALTH INSURANCE | 2,939 | 10,500 | 4,600 | 11,780 | 6,046 | |
| 5-25-1104 TRAINING | 2,161 | 2,000 | 1,759 | 3,160 | 2,000 | |
| 5-25-1105 TRAVEL | 281 | 2,000 | 290 | 2,334 | 2,000 | |
| 5-25-1115 THRS EMPLOYEE BENEFITS | 4,410 | 8,040 | 3,800 | 5,693 | 9,139 | |
| 5-25-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 83,196 | 134,719 | 100,883 | 108,103 | 160,550 | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-25-2201 EQUIPMENT RENTAL | 55,414 | 20,000 | 18,167 | 5,721 | 10,000 | |
| 5-25-2202 REPAIRS & MAINTENANCE | 30,355 | 20,000 | 18,312 | 7,848 | 30,000 | |
| 5-25-2203 VEHICLE FUEL | 2,137 | 17,400 | 4,763 | 1,612 | 10,000 | |
| 5-25-2204 VEHICLE REPAIRS & MAINT | 1,979 | 2,000 | 407 | 9,395 | 2,000 | |
| 5-25-2205 CHEMICALS | 32,844 | 45,000 | 37,602 | 18,329 | 20,000 | |
| 5-25-2207 GENERAL SUPPLIES | 24,672 | 23,000 | 21,713 | 26,928 | 7,000 | |
| 5-25-2208 UNIFORMS | 1,157 | 1,000 | 920 | 2,354 | 1,000 | |
| 5-25-2211 POSTAGE | 39 | 0 | 6 | 49 | 300 | |
| TOTAL EQUIPMENT AND SUPPLIES | 148,597 | 128,400 | 101,890 | 72,236 | 80,300 | |
| <u>CONTRACT SERVICES</u> | | | | | | |
| 5-25-3301 ELECTRICITY | 4,443 | 5,000 | 3,273 | 27,178 | 24,000 | |
| 5-25-3302 WATER/WASTE WATER | 22,360 | 15,000 | 5,105 | 0 | 15,000 | |
| 5-25-3303 TELEPHONE | 6,263 | 2,000 | 1,827 | 11,200 | 2,000 | |
| 5-25-3312 DUES & SUBSCRIPTIONS | 4,939 | 10,500 | 9,810 | 0 | 500 | |
| 5-25-3313 WATER PURCHASES | 157,740 | 112,500 | 64,499 | 80,386 | 143,000 | |
| 5-25-3314 OTHER CONTRACTUAL SERVICES | 55,559 | 44,700 | 25,100 | 37,058 | 27,000 | |
| 5-25-3315 WATER TESTING | 8,895 | 6,000 | 4,338 | 26,633 | 7,000 | |
| 5-25-3316 CONTRACT LABOR | 65,236 | 31,500 | 26,688 | 0 | 25,000 | |
| 5-25-3320 ENVIRONMENTAL STUDY USDA | 0 | 0 | 0 | 0 | 0 | |
| 5-25-3324 CHIEF STIPEND/CONTRACTUAL | 11,552 | 12,650 | 10,083 | 0 | 0 | |
| 5-25-3325 BANK CHARGES | 527 | 0 | 0 | 1,764 | 0 | |
| TOTAL CONTRACT SERVICES | 337,513 | 239,850 | 150,724 | 184,219 | 243,500 | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-25-4510 AMORTIZATION BOND ISSUE COSTS | 6,180 | 9,100 | 6,070 | 9,091 | 9,100 | |
| TOTAL CAPITAL OUTLAY | 6,180 | 9,100 | 6,070 | 9,091 | 9,100 | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-25-5501 USDA PRINCIPAL REPAYMENT | 0 | 0 | 0 | 0 | 0 | |
| 5-25-5502 USDA INTEREST | 1,250 | 1,000 | 375 | 37,500 | 0 | |
| TOTAL DEBT SERVICE | 1,250 | 1,000 | 375 | 37,500 | 0 | |
| TOTAL WATER PLANT | 576,736 | 513,069 | 359,942 | 411,149 | 493,450 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

300-PUBLIC UTILITIES

SEWER

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|--|-------------------------|---------|--------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |

PERSONNEL SERVICES

| | | | | | | |
|----------------------------------|--------|---------|--------|--------|--------|--|
| 5-35-1101 SALARY AND WAGES | 29,539 | 112,612 | 62,280 | 14,485 | 65,591 | |
| 5-35-1102 PAYROLL TAXES | 2,090 | 11,768 | 5,365 | 662 | 6,854 | |
| 5-35-1103 HEALTH INSURANCE | 303 | 6,000 | 0 | 47 | 6,046 | |
| 5-35-1104 TRAINING/TRAVEL | 1,230 | 2,000 | 438 | 0 | 2,000 | |
| 5-35-1115 TMRS EMPLOYEE BENEFITS | 1,911 | 8,040 | 5,128 | 0 | 4,683 | |
| 5-35-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 | |
| TOTAL PERSONNEL SERVICES | 35,073 | 140,420 | 73,211 | 15,194 | 85,174 | |

EQUIPMENT AND SUPPLIES

| | | | | | | |
|-----------------------------------|--------|--------|--------|--------|--------|--|
| 5-35-2201 EQUIPMENT RENTAL | 29,898 | 20,000 | 4,584 | 455 | 10,000 | |
| 5-35-2202 REPAIRS & MAINTENANCE | 52,893 | 30,000 | 29,996 | 55,866 | 30,000 | |
| 5-35-2203 VEHICLE FUEL | 0 | 0 | 0 | 36 | 0 | |
| 5-35-2204 VEHICLE REPAIRS & MAINT | 0 | 0 | 0 | 0 | 0 | |
| 5-35-2207 GENERAL SUPPLIES | 5,092 | 2,000 | 1,571 | 20,455 | 2,000 | |
| 5-35-2209 ADVERTISING | 2,812 | 0 | 0 | 0 | 0 | |
| TOTAL EQUIPMENT AND SUPPLIES | 90,696 | 52,000 | 36,151 | 76,812 | 42,000 | |

CONTRACT SERVICES

| | | | | | | |
|--------------------------------------|--------|--------|--------|--------|--------|--|
| 5-35-3301 ELECTRICITY | 3,550 | 5,000 | 4,773 | 32,067 | 14,000 | |
| 5-35-3302 WATER & WASTE WATER | 5,713 | 5,000 | 2,590 | 5,289 | 15,000 | |
| 5-35-3312 DUES & SUBSCRIPTIONS | 5,000 | 5,000 | 602 | 0 | 1,000 | |
| 5-35-3313 WASTE WATER TESTING | 13,234 | 10,000 | 7,453 | 3,657 | 15,000 | |
| 5-35-3314 OTHER CONTRACTUAL SERVICES | 62,001 | 24,000 | 20,883 | 6,289 | 25,000 | |
| 5-35-3316 CONTRACT LABOR | 6,997 | 7,000 | 6,983 | 0 | 0 | |
| 5-35-3320 ENGINEERING --USDA GRANT | 0 | 0 | 0 | 0 | 0 | |
| 5-35-3399 MISC | 895 | 1,000 | 0 | 270 | 0 | |
| TOTAL CONTRACT SERVICES | 97,389 | 57,000 | 43,284 | 47,572 | 70,000 | |

CAPITAL OUTLAY

| | | | | | | |
|--------------------------------|---|---|---|---|---|--|
| 5-35-4402 VEHICLES | 0 | 0 | 0 | 0 | 0 | |
| 5-35-4405 OTHER-CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |

DEBT SERVICE

| | | | | | | |
|-------------------------|---|---|---|---|---|--|
| 5-35-5501 LAND PURCHASE | 0 | 0 | 0 | 0 | 0 | |
| TOTAL DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | |
|-------------|---------|---------|---------|---------|---------|--|
| TOTAL SEWER | 223,158 | 249,420 | 152,645 | 139,578 | 197,174 | |
|-------------|---------|---------|---------|---------|---------|--|

| | | | | | | |
|--------------------|-----------|-----------|-----------|-----------|-----------|--|
| TOTAL EXPENDITURES | 1,839,147 | 1,562,196 | 1,123,066 | 1,115,739 | 1,530,145 | |
|--------------------|-----------|-----------|-----------|-----------|-----------|--|

| | | | | | | |
|------------------------------------|------------|--------|--------|---------|---------|--|
| REVENUE OVER/ (UNDER) EXPENDITURES | (227,418) | 87,804 | 57,375 | 193,940 | 126,855 | |
|------------------------------------|------------|--------|--------|---------|---------|--|

Part V: Forfeiture Fund

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

400-FORFEITURE FUND

| REVENUES | (----- 2021-2022 -----) (----- 2022-2023 -----) | | | | | |
|--------------------------------------|---|-------------------|-----------------|-----------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <u>FINES AND FORFEITURES</u> | | | | | | |
| 4-00-4600 AUCTION SALES | 0 | 80,000 | 84,255 | 20,891 | 0 | |
| 4-00-4601 IMPOUND FEES-REGULAR | 18,760 | 16,691 | 37,990 | 64,265 | 0 | |
| 4-00-4602 IMPOUND FEES-LOCAL | 3,780 | 16,691 | 0 | 371 | 0 | |
| 4-00-4604 AUCTION SALES CHAPTER- 59 | 0 | 0 | 0 | 0 | 0 | |
| 4-00-4610 MISC INCOME | <u>3,317</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL FINES AND FORFEITURES | 25,857 | 113,382 | 122,245 | 85,527 | 0 | |
| <u>INTERGOVERNMENTAL REV</u> | | | | | | |
| 4-00-4803 CHAPTER 59 INCOME | 0 | 0 | 5,977 | 0 | 0 | |
| 4-00-4804 TRANSFER FROM GENERAL FUND | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>99,382</u> | |
| TOTAL INTERGOVERNMENTAL REV | 0 | 0 | 5,977 | 0 | 99,382 | |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 4-00-4901 LOAN PROCEEDS | <u>0</u> | <u>0</u> | <u>88,397</u> | <u>0</u> | <u>0</u> | |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 88,397 | 0 | 0 | |
| TOTAL REVENUES | 25,857 | 113,382 | 216,619 | 85,527 | 99,382 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

400-FORFEITURE FUND
POLICE DEPT. FORFEITURE
EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | |
|--------------------------------------|-------------------------|---------|--------|-------------------------|-----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET |
| | | | | | PROPOSED |
| | | | | | BUDGET |
| <u>PERSONNEL SERVICES</u> | | | | | |
| 5-20-1101 SALARY REIMBURSEMENT | 0 | 0 | 0 | 6,020 | 0 |
| 5-20-1102 PAYROLL TAXES | 0 | 0 | 0 | 0 | 0 |
| 5-20-1103 HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 |
| 5-20-1104 TRAINING | 0 | 3,000 | 2,635 | 2,433 | 3,000 |
| 5-20-1105 TRAVEL | 0 | 3,000 | 0 | 0 | 3,000 |
| 5-20-1106 OTHER PERSONNEL | 0 | 0 | 0 | 0 | 0 |
| 5-20-1115 THRS EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 5-20-1120 OT PAYROLL | 0 | 0 | 0 | 0 | 0 |
| TOTAL PERSONNEL SERVICES | 0 | 6,000 | 2,635 | 8,453 | 6,000 |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | |
| 5-20-2201 EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 0 |
| 5-20-2202 REPAIRS & MAINTENANCE | 0 | 0 | 0 | 4,009 | 0 |
| 5-20-2203 VEHICLE FUEL | 8,330 | 0 | 0 | 0 | 0 |
| 5-20-2204 VEHICLE REPAIRS & MAINT | 2,259 | 8,000 | 1,392 | 2,847 | 8,000 |
| 5-20-2205 K-9 EXPENSES | 0 | 10,000 | 6,000 | 4,880 | 10,000 |
| 5-20-2206 OFFICE SUPPLIES | 0 | 5,000 | 223 | 0 | 5,000 |
| 5-20-2207 GENERAL SUPPLIES | 6,664 | 25,000 | 23,259 | 20,746 | 25,000 |
| 5-20-2208 UNIFORMS | 0 | 2,000 | 0 | 0 | 2,000 |
| 5-20-2209 ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| 5-20-2210 PRINTING | 0 | 0 | 0 | 0 | 0 |
| 5-20-2211 POSTAGE | 0 | 0 | 0 | 0 | 0 |
| 5-20-2213 OTHER EQUIPMENT & SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 5-20-2214 PRISONER MEALS | 0 | 0 | 0 | 0 | 0 |
| 5-20-2220 CHAPTER 59 EXPENSES | 0 | 0 | 0 | 0 | 0 |
| 5-20-2223 PUBLIC SAFETY FEES | 0 | 0 | 0 | 0 | 0 |
| 5-20-2224 AUCTION EXPENSES | 0 | 0 | 0 | 0 | 0 |
| 5-20-2500 NON-FORFEIT GEN EXPENSES | 6,065 | 0 | 0 | 2,727 | 0 |
| TOTAL EQUIPMENT AND SUPPLIES | 23,319 | 50,000 | 30,873 | 35,209 | 50,000 |
| <u>CONTRACT SERVICES</u> | | | | | |
| 5-20-3000 TRANSFER TO CITY GEN FUND | 0 | 0 | 0 | 0 | 0 |
| 5-20-3301 ELECTRICITY | 0 | 0 | 0 | 0 | 0 |
| 5-20-3302 WATER & SEWER | 0 | 0 | 0 | 0 | 0 |
| 5-20-3303 TELEPHONE | 0 | 0 | 0 | 0 | 0 |
| 5-20-3312 DUES & SUBSCRIPTIONS | 0 | 0 | 496 | 869 | 0 |
| 5-20-3313 OTHER-CONTRACTUAL SERV | 0 | 0 | 0 | 0 | 0 |
| 5-20-3399 MISC EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 5-20-3400 CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 |
| 5-20-3500 CHAPTER 59 EXPENSES | 0 | 0 | 0 | 0 | 0 |
| TOTAL CONTRACT SERVICES | 0 | 0 | 496 | 869 | 0 |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

400-FORFEITURE FUND
POLICE DEPT. FORFEITURE
EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|---------------------------------------|-------------------------|----------|----------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 5-20-4401 COMPUTER & OFFICE EQUIPMENT | 0 | 0 | 0 | 0 | 0 | |
| 5-20-4402 VEHICLES | 0 | 0 | 102,253 | 15,818 | 0 | |
| 5-20-4403 MACHINERY & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | |
| 5-20-4405 OTHER-CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | |
| 5-20-4600 REFUND ACCOUNTS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL CAPITAL OUTLAY | 0 | 0 | 102,253 | 15,818 | 0 | |
| <hr/> | | | | | | |
| <u>DEBT SERVICE</u> | | | | | | |
| 5-20-5501 NOTE PAYABLE POLICE VEHICLE | 49,330 | 43,382 | 43,382 | 0 | 43,382 | |
| 5-20-5502 DIVERSIFIED LEASE PAYMENT | 0 | 0 | 0 | 0 | 0 | |
| 5-20-5503 INTEREST | <u>(5,949)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL DEBT SERVICE | 43,382 | 43,382 | 43,382 | 0 | 43,382 | |
| <hr/> | | | | | | |
| TOTAL POLICE DEPT. FORFEITURE | 66,701 | 99,382 | 179,639 | 60,349 | 99,382 | |
| <hr/> | | | | | | |
| TOTAL EXPENDITURES | 66,701 | 99,382 | 179,639 | 60,349 | 99,382 | |
| <hr/> | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | (40,844) | 14,000 | 36,980 | 25,178 | 0 | |
| <hr/> | | | | | | |

*** END OF REPORT ***

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

420-POLICE GRANTS

| REVENUES | {----- 2021-2022 -----} | | | {----- 2022-2023 -----} | | |
|-------------------------------------|-------------------------|-------------------|-----------------|-------------------------|---------------------|--------------------|
| | 2020-2021 ACTUAL | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET | PROPOSED BUDGET |
| <hr/> | | | | | | |
| INTERGOVERNMENTAL REV | | | | | | |
| 4-00-4820 BORDERSTAR | 24,774 | 0 | 55,175 | 0 | 0 | |
| 4-00-4822 STONEGARDEN | 57,572 | 0 | 58,578 | 74,328 | 50,637 | |
| 4-00-4824 COPS | 124,967 | 0 | 81,007 | 0 | 157,800 | |
| 4-00-4830 BORDER STAR FUEL REIMBURS | <u>3,344</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| TOTAL INTERGOVERNMENTAL REV | 210,658 | 0 | 194,759 | 74,328 | 208,437 | |
| <hr/> | | | | | | |
| TOTAL REVENUES | 210,658 | 0 | 194,759 | 74,328 | 208,437 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

420-POLICE GRANTS

POLICE GRANTS

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|------------------------------|-------------------------|----------|--------------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-25-1100 CLAIM ON CASH | 0 | 0 | 0 | 0 | 0 | <hr/> |
| 5-25-1101 SALARIES | 104,439 | 0 | 68,016 | 0 | 0 | <hr/> |
| 5-25-1102 PAYROLL TAXES | 7,990 | 0 | 5,203 | 0 | 0 | <hr/> |
| 5-25-1103 HEALTH INSURANCE | 2,878 | 0 | 1,496 | 0 | 0 | <hr/> |
| 5-25-1104 INSURANCE WRK/COMP | 4,543 | 0 | 2,959 | 0 | 0 | <hr/> |
| 5-25-1115 TMRS - BENEFITS | <u>5,118</u> | <u>0</u> | <u>3,333</u> | <u>0</u> | <u>0</u> | <hr/> |
| TOTAL PERSONNEL SERVICES | 124,967 | 0 | 81,007 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL POLICE GRANTS | 124,967 | 0 | 81,007 | 0 | 0 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

420--POLICE GRANTS

POLICE GRANTS

EXPENDITURES

| | (----- 2021-2022 -----) | | | (----- 2022-2023 -----) | | |
|------------------------------|-------------------------|----------|--------------|-------------------------|---------------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-20-1101 SALARIES AND WAGES | 20,345 | 0 | 45,652 | 38,403 | 172,640 | |
| 5-20-1102 PAYROLL TAXES | 2,092 | 0 | 3,949 | 3,821 | 16,401 | |
| 5-20-1103 HEALTH INSURANCE | 0 | 0 | 0 | 0 | 7,070 | |
| 5-20-1104 INS /W COMP | 885 | 0 | 2,808 | 0 | 0 | |
| 5-20-1115 TMRS BENEFITS | <u>1,453</u> | <u>0</u> | <u>2,766</u> | <u>2,062</u> | <u>12,327</u> | |
| TOTAL PERSONNEL SERVICES | 24,774 | 0 | 55,175 | 44,286 | 208,437 | |
| <hr/> | | | | | | |
| TOTAL POLICE GRANTS | 24,774 | 0 | 55,175 | 44,286 | 208,437 | |

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2022

420-POLICE GRANTS
STONE GARDEN GRANT
EXPENDITURES

| | {----- 2021-2022 -----} | | | {----- 2022-2023 -----} | | |
|-----------------------------------|-------------------------|----------|--------------|-------------------------|-----------|----------|
| | 2020-2021 | CURRENT | Y-T-D | PROJECTED | REQUESTED | PROPOSED |
| | ACTUAL | BUDGET | ACTUAL | YEAR END | BUDGET | BUDGET |
| <hr/> | | | | | | |
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 5-22-1101 SALARIES | 47,976 | 0 | 43,693 | 0 | 0 | |
| 5-22-1102 TAXES | 4,605 | 0 | 4,484 | 0 | 0 | |
| 5-22-1104 INS- WORKMNS COMP | 1,598 | 0 | 1,901 | 0 | 0 | |
| 5-22-1115 TMRS BENEFITS | <u>3,393</u> | <u>0</u> | <u>3,120</u> | <u>0</u> | <u>0</u> | |
| TOTAL PERSONNEL SERVICES | 57,572 | 0 | 53,197 | 0 | 0 | |
| <hr/> | | | | | | |
| <u>EQUIPMENT AND SUPPLIES</u> | | | | | | |
| 5-22-2203 FUEL | <u>2,170</u> | <u>0</u> | <u>3,364</u> | <u>0</u> | <u>0</u> | |
| TOTAL EQUIPMENT AND SUPPLIES | 2,170 | 0 | 3,364 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL STONE GARDEN GRANT | 59,742 | 0 | 56,562 | 0 | 0 | |
| <hr/> | | | | | | |
| TOTAL EXPENDITURES | 209,483 | 0 | 192,743 | 44,286 | 208,437 | |
| <hr/> | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 1,174 | 0 | 2,016 | 30,042 | (0) | |
| <hr/> | | | | | | |

*** END OF REPORT ***

Part VI: Appendices

Appendix A: Master Fee Schedule

| Fee Description | Authority | Current Amounts |
|--|-----------------------|-----------------|
| CITY ATTORNEY | | |
| None | | |
| CITY COUNCIL | | |
| None | | |
| CITY ENGINEER | | |
| None | | |
| CITY MANAGER | | |
| None | | |
| CITY SECRETARY | | |
| Certified Copy of Birth Certificate | | \$23.00 |
| Certified Copy of Death Certificate | | 21.00 |
| Death Certificate Additional Copies | | 4.00 |
| Copy Charge for Public Information Request | OAG- Texas Admin Code | 0.10 per page |
| Oversize Paper Copy 11 by 17 | OAG- Texas Admin Code | 0.50 per page |
| Labor Charge for Programming | OAG- Texas Admin Code | 28.50 per hour |
| Labor Charge for Locating, Compiling etc. if more than 50 pages | OAG- Texas Admin Code | 15.00 per hour |
| Nonstandard Copy Fees: | OAG- Texas Admin Code | |
| Diskette | OAG- Texas Admin Code | 1.00 |
| Magnetic Tape | OAG- Texas Admin Code | Actual Cost |
| Data Cartridge | OAG- Texas Admin Code | Actual Cost |
| Tape Cartridge | OAG- Texas Admin Code | Actual Cost |
| Rewritable CD (CD-RW) | OAG- Texas Admin Code | 1.00 |
| Non-rewritable CD (CD-R) | OAG- Texas Admin Code | 1.00 |
| Digital Video Disc (DVD) | OAG- Texas Admin Code | 3.00 |
| JAZ Drive | OAG- Texas Admin Code | Actual Cost |
| Other Electronic Media | OAG- Texas Admin Code | Actual Cost |
| VHS Video Cassette | OAG- Texas Admin Code | 2.50 |
| Audio Cassette | OAG- Texas Admin Code | 1.00 |
| Specialty Paper (Mylar, Blueprint, Blueline, Map & Photographic) | OAG- Texas Admin Code | Actual Cost |
| FINANCE DEPARTMENT | | |
| None | | |
| FIRE DEPARTMENT | | |
| Hidalgo Co. Fire Marshall Office (HCFMO) | | 1,858.00 |
| HCFMO | | 1,892.00 |
| HCFMO | | 1,926.00 |
| Fire Inspection | | 75.00 |
| Business Occupancy | | 75.00 |

| | |
|--------------------------------------|--------|
| Child Day Care | 100.00 |
| Group Home | 100.00 |
| Trip Test | 75.00 |
| Hydro Test Above ground | 75.00 |
| Fire Sprinkler Review | 100.00 |
| Fire Work Permit | 50.00 |
| Fire Work Stand by 2hr Min | 45.00 |
| Adult Day Care | 100.00 |
| Foster Home | 100.00 |
| Educational Occ | 150.00 |
| Nursing Home | 100.00 |
| Food Truck/Trailer | 75.00 |
| Fire Alarm Test | 75.00 |
| Flow Test | 75.00 |
| Fire Alarm Plans Review | 100.00 |
| Burning Permit | 100.00 |
| Fuel Tank Removal | 75.00 |
| Residential Accounts | 1.00 |
| Housing and Apts | 1.00 |
| Mobil Homes | 1.00 |
| All other Accts. | 3.00 |
| MUNICIPAL COURT | |
| ARREST FEE | 5.00 |
| BAT BREATH ALCOHOL TESTING PROGRAM | 30.00 |
| CCC20 CCC 2020 | 62.00 |
| CS2 CHILD SAFETY FEE | 25.00 |
| CSS CHILD SAFETY SEAT | 0.15 |
| CJFC CIVIL JUSTICE FEE-COURT | 0.01 |
| CJFS CIVIL JUSTICE FEE-STATE | 0.09 |
| COLAGY COLLECTION AGENCY FEE 30% | 0.00 |
| COLAGY COLLECTION AGENCY FEE-2 | 7.50 |
| CVC COMP TO VICTIMS OF CRIME FUNDS | 15.00 |
| CVC-2 COMP TO VICTIMS OF CRIME FUNDS | 35.00 |
| CR COMPREHNSIVE REHAB FUND | 5.00 |
| CCC CONSOLIDATED COURT COST | 17.00 |
| CCC04 CONSOLIDATED COURT COST | 60.00 |
| CMI CORRECTIONS MANAGEMENT INST. | 0.50 |
| CTF COURT TECHNOLOGY FUND | 4.00 |
| CJP CRIM JUSTICE PLANNING FUND | 5.00 |
| ADMIN DEFERRED FEE | 0.00 |
| DSC DSC ADMIN FEE | 10.00 |
| FINE FINE | 0.00 |
| FA FUGITIVE APPREHENSION | 5.00 |

| | |
|--------------------------------------|-----------------|
| GR GENERAL REVENUE | 2.50 |
| JCPT JUD CT&PERS TRNG FUND | 1.00 |
| JFCI JUDICIAL FEE-CITY | 0.60 |
| JFCT JUDICIAL FEE- STATE | 3.40 |
| JCPT2 JUDICIAL TRAINING 1999 | 2.00 |
| JCD JUVENILE CRIME/DELINQUENCY ACT | 0.25 |
| JCDS JUVENILE DELINQUENCY 2001 | 0.50 |
| LF LATE FEE | 25.00 |
| LEOA LAW ENF OFC ADIMINSTRATION | 1.00 |
| LEMI LAW ENFORC MNGMT INSTITUTE | 0.50 |
| LEOCE LAW ENFORCE CONTINUING EDUC | 2.00 |
| TLFTA3 LOCAL OMNI BASE FEE | 4.00 |
| LMCBSF LOCAL BUILDING SECURITY FUND | 4.90 |
| LMCTF LOCAL COURT TECHNOLOGY FUND | 4.00 |
| LMJF LOCAL MUNICIPAL JURY FUND | 0.10 |
| LTPDF LOCAL TRUANCY PREVENTION FUND | 5.00 |
| MCBS MUNICIPAL COURT BUILDING SEC. | 3.00 |
| TLFTA2 OMNI BASE STATE | 6.00 |
| TLFTA1 OMNI FEES | 20.00 |
| OCL OPERATIONS & CHAUFF LICENSE FND | 75.00 |
| OP OVERPAYMENT | 0.00 |
| NSF RETURN CK FEE | 15.00 |
| CS SCHOOL CROSSING GUARD PROGRAM | 20.00 |
| SCFLAW SCOFFLAW | 20.00 |
| SPECEX SPECIAL EXPENSE FEE | 0.00 |
| SJRF STATE JURY FEE | 4.00 |
| STF STATE TRAFFIC FEE | 30.00 |
| STF19 STATE TRAFFIC FEE | 50.00 |
| TXSBLT TEXAS SEAT BELT - CHILDREN | 0.00 |
| TFC TFC | 3.00 |
| TP-L-C TIME PAYMENT FEE- EFFIENCY | 2.50 |
| TO-L TIME PAYMENT PLAN -LOCAL | 10.00 |
| TP-S TIME PAYMENT PLAN - STATE | 12.50 |
| TPF TRUANCY -PREVENTION FUND | 2.00 |
| TPRF TIME PAYMENT REIMBURSEMENT FEE | 15.00 |
| WRNTFE WARRANT FEE | 50.00 |
| MUNICIPAL LIBRARY | |
| Book Late Fee | 0.10 Per-Book |
| CD's Late Fee | 0.50 Per-CD |
| Educational Video Cassettes Late Fee | 0.50 Per-Video |
| Replacement of Library Cards | 3.00 Per-L-Card |
| Computer Prints B/W | 0.15 Per-Page |
| Computer Prints Cardstock B/W | 1.00 Per-Page |

| | |
|---|-----------------------------------|
| Computer Color Prints & Copies | 1.00 Per-Page |
| Computer Cardstock Color | 2.00 Per-Page |
| Photo Copies | 0.25 Per-Page |
| Poster Boards | 1.00 Each |
| Poster Boards Printer | 2.00 Each |
| Sheet Protectors | 0.25 Each |
| Manila Folders | 0.25 Each |
| Regular movies Fee | 0.5 Each |
| Rewind Videocassettes | 0.5 Each |
| Laminating | 2.00 Per-Page |
| Scans | 1.00 Per-Page |
| Send Faxes First Page/Additional Pages | 2.50 Each /\$1.00 Each |
| Receive Faxes First Page/Additional Pages | 2.50 Each /1.00 Each |
| PARKS & RECREATION DEPARTMENT | |
| Registration | 30/Sport |
| Gym Rental | 150/Day |
| Concession Sales | 2/item |
| Registration (Summer 6 wks) | |
| Registration (Summer 2 wks) | |
| PERSONNEL DEPARTMENT | |
| None | |
| PLANNING/CODE ENFORCEMENT DEPARTMENT | |
| POLICE DEPARTMENT | |
| Reports | Ordinance 2019-02 \$5.00 |
| Vehicle Impounds | Ordinance 2019-02 \$275.00 |
| Storage | Ordinance 2019-02 \$20.00 per day |
| Certified Letter | Ordinance 2019-02 \$50.00 |
| Driving fee | Ordinance 2019-02 \$25.00 |
| Tow company yearly fee | Ordinance 2019-02 \$100.00 |
| Impound fee service | Ordinance 2019-02 \$20.00 |
| Fingerprinting | \$10.00 per card |
| PUBLIC UTILITIES DEPARTMENT | |
| PUBLIC WORKS DEPARTMENT | |
| None | |

Appendix B: Departmental/Office Authority

The Council has the authority to "... create new departments, and may discontinue any offices or departments at its discretion, except those specifically established by this Charter."¹³

Departmental/Office Authority

| Department/Office | Source of Authority |
|--------------------------------------|---------------------|
| City Attorney's Office* | Charter |
| City Council* | Charter |
| City Engineer | Ordinance |
| City Manager's Office* | Charter |
| City Secretary's Office* | Charter |
| Finance Department | Ordinance |
| Fire Department | Ordinance |
| Municipal Court* | Charter |
| Municipal Library | Ordinance |
| Parks & Recreation Department | Ordinance |
| Planning/Code Enforcement Department | Ordinance |
| Personnel Department | Ordinance |
| Police Department | Ordinance |
| Public Utilities Department | Ordinance |
| Public Works Department | Ordinance |

* Municipal officers as designated by Home Rule Charter.

¹³ Section 3.01.

Appendix C: Personnel Salaries Schedule by Department

LA JOYA SALARIES/WAGES

09/30/2023 BUDGET YEAR

PAGE 1 OF 3

| | CURRENT | FUND 100 | FUND 300-512 | FUND 300-515 | FUND 300-325 | FUND 300-535 | FUND 420-20 |
|--|-----------|-------------|-----------------|-----------------|-----------------|-----------------|----------------|
| INTERIM CITY MANAGER | 85,567.00 | 42,783.50 | 42,783.50 | | | | |
| TOTAL | 85,567.00 | 42,783.50 | 42,783.50 | - | - | - | - |
| INTERIM CITY SECRETARY | 25,708.80 | 12,854.40 | 12,854.40 | | | | |
| TOTAL | 25,708.80 | 12,854.40 | 12,854.40 | - | - | - | - |
| ADMINISTRATIVE CLERK FACILITIES | 25,708.80 | 12,854.40 | 12,854.40 | | | | |
| RECEPTIONIST /COURT CLERK | 28,912.00 | 14,456.00 | 14,456.00 | | | | |
| TOTAL | 80,329.60 | 40,164.80 | 40,164.80 | - | - | - | - |
| FINANCE DIRECTOR | 57,740.80 | 28,870.40 | 28,870.40 | | | | |
| FINANCE CLERK | 38,563.20 | 19,281.60 | 19,281.60 | | | | |
| TOTAL | 96,304.00 | 48,152.00 | 48,152.00 | - | - | - | - |
| ADMINISTRATIVE COORDINATOR | 53,560.00 | 26,780.00 | 26,780.00 | | | | |
| TOTAL | 53,560.00 | 26,780.00 | 26,780.00 | - | - | - | - |
| CHIEF OF POLICE | 61,796.80 | 61,796.80 | | | | | |
| POLICE SERGEANT | 43,908.80 | 43,908.80 | | | | | |
| POLICE SGT INVESTIGATOR | 43,908.80 | 43,908.80 | | | | | |
| POLICE OFFICER SGT IG POSITION INVESTIGATOR | 42,640.00 | 42,640.00 | | | | | |
| POLICE OFFICER | 39,624.00 | 39,624.00 | | | | | |
| POLICE OFFICER | 36,961.60 | 36,961.60 | | | | | |
| POLICE OFFICER | 36,961.60 | 36,961.60 | | | | | |
| POLICE OFFICER | 36,961.60 | 36,961.60 | | | | | |
| POLICE OFFICER | 35,360.00 | 35,360.00 | | | | | |
| POLICE OFFICER | 35,360.00 | 35,360.00 | | | | | |
| POLICE OFFICER | 35,360.00 | 35,360.00 | | | | | |
| CRIME VICTIM LIASION | 35,360.00 | 7,072.00 | | | | | |
| | | | | | | | 26,624.00 |

| | | | | |
|-----------------------------|------------|------------|---|------------|
| POLICE OFFICER - COPS GRANT | 36,420.80 | 2,100.80 | | 34,320.00 |
| POLICE OFFICER - COPS GRANT | 36,420.80 | 2,100.80 | | 34,320.00 |
| POLICE OFFICER - COPS GRANT | 36,420.80 | 2,100.80 | | 34,320.00 |
| POLICE OFFICER - COPS GRANT | 35,360.00 | 1,040.00 | | 34,320.00 |
| DISPATCHER SUPERVISOR | 31,595.20 | 31,595.20 | | |
| DISPATCHER | 28,912.00 | 28,912.00 | | |
| DISPATCHER | 28,912.00 | 28,912.00 | | |
| DISPATCHER | 28,912.00 | 28,912.00 | | |
| TOTAL | 776,068.80 | 610,500.80 | - | 163,904.00 |

| | | | | |
|------------------|-----------|-----------|--|--|
| COURT SUPERVISOR | 32,136.00 | 32,136.00 | | |
| TOTAL | 32,136.00 | 32,136.00 | | |

| | | | | |
|--------------------|-----------|-----------|--|--|
| INTERIM FIRE CHIEF | 43,908.80 | 43,908.80 | | |
| TOTAL | 43,908.80 | 43,908.80 | | |

| | | | | |
|--------------------------|-----------|-----------|---|---|
| CODE ENFORCEMENT OFFICER | 27,851.20 | 27,851.20 | - | |
| TOTAL | 27,851.20 | 27,851.20 | - | - |

| | | | | |
|-----------------------|------------|------------|-----------|-----------|
| PUBLIC WORKS DIRECTOR | 45,000.00 | 22,500.00 | 22,500.00 | |
| FORMAN | 31,075.20 | 15,537.60 | | 7,768.80 |
| MAINTENANCE | 33,966.40 | 16,983.20 | | 8,491.60 |
| MAINTENANCE | 30,097.60 | 15,048.80 | | 7,524.40 |
| MAINTENANCE | 29,452.80 | 14,726.40 | | 7,363.20 |
| MAINTENANCE | 27,851.20 | 13,925.60 | | 6,962.80 |
| MAINTENANCE | 24,960.00 | 12,480.00 | | 6,240.00 |
| MAINTENANCE | 24,960.00 | 12,480.00 | | 6,240.00 |
| TOTAL | 247,363.20 | 123,681.60 | 22,500.00 | 50,590.80 |

| | | | | |
|------------------|-----------|-----------|--|--|
| LIBRARY DIRECTOR | 37,336.00 | 37,336.00 | | |
| LIBRARY CLERK | 24,960.00 | 24,960.00 | | |

LIBRARY FACILITIES

| | | | |
|-------|-----------|-----------|--|
| | 17,316.00 | 17,316.00 | |
| TOTAL | 79,612.00 | 79,612.00 | |

SCC DIRECTOR
SCC ASSISTANT
DRIVER - AID
DRIVER - AID

| | | | |
|---------------|-----------|-----------|--|
| SCC DIRECTOR | 38,002.00 | 38,002.00 | |
| SCC ASSISTANT | 24,960.00 | 24,960.00 | |
| DRIVER - AID | 17,409.60 | 17,409.60 | |
| DRIVER - AID | 17,409.60 | 17,409.60 | |
| TOTAL | 97,781.20 | 97,781.20 | |

DIRECTOR
COACH
COACH
COACH

| | | | |
|----------|--------------|--------------|------------|
| DIRECTOR | 6,400.00 | 6,400.00 | |
| COACH | 5,000.00 | 5,000.00 | |
| COACH | 5,000.00 | 5,000.00 | |
| COACH | | | |
| TOTAL | 16,400.00 | 16,400.00 | - |
| | 1,662,590.60 | 1,202,606.30 | 193,234.70 |
| | | 50,590.80 | 50,590.80 |
| | | | 163,904.00 |

PUD DIRECTOR
METER READER
BILLING CLERK
BILLING CLERK

| | | | |
|---------------|-----------|-----------|--|
| PUD DIRECTOR | | 15,000.00 | |
| METER READER | 29,452.80 | 29,452.80 | |
| BILLING CLERK | 25,708.80 | 25,708.80 | |
| BILLING CLERK | 24,960.00 | 24,960.00 | |
| TOTAL | 80,121.60 | 95,121.60 | |

PUD DIRECTOR
OPERATOR
OPERATOR

| | | | |
|--------------|------------|-----------|---|
| PUD DIRECTOR | 45,000.00 | 15,000.00 | |
| OPERATOR | 31,200.00 | 31,200.00 | |
| OPERATOR | 31,200.00 | 31,200.00 | |
| TOTAL | 107,400.00 | - | - |
| | | - | - |

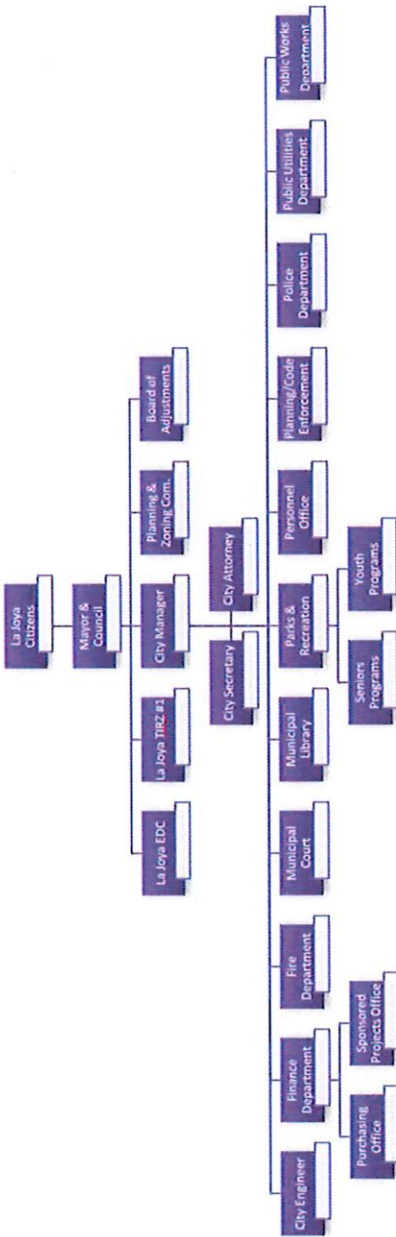
PUD DIRECTOR

| | | | | | | | | | | |
|-------|------------|---|------------|-----------|------------|-----------|---|---|-----------|---|
| | - | | | | | | | | 15,000.00 | |
| | - | | | | | | | - | - | |
| | - | | | | | | | - | - | |
| TOTAL | - | - | - | - | - | - | - | - | 15,000.00 | - |
| | 187,521.60 | - | 193,234.70 | 95,121.60 | 127,990.80 | 65,590.80 | | | | |

| | | | | | | | |
|--------|--------------|--------------|------------|-----------|------------|-----------|------------|
| TOTAL | | GENERAL FUND | 300-12 | 300-15 | 300-25 | 300-35 | 420-20 |
| WAGES | | BY DEPT | | | | | |
| TOTALS | 1,850,112.20 | 1,202,606.30 | 193,234.70 | 95,121.60 | 127,990.80 | 65,590.80 | 163,904.00 |

| | | | |
|--------------|------------------|---------------|------------|
| 1,850,112.20 | 1,202,606.30 | 481,937.90 | 163,904.00 |
| GENERAL FUND | PUBLIC UTILITIES | POLICE GRANTS | |

Appendix D: Municipal Organizational Chart



Appendix E: Departmental & Line Item Renaming Schedule

Certain line items in the budget are changed to be more descriptive, thereby better communicating information to Council, staff and the public. For example, "Taxes" become "Property Taxes" and "Sales" become "Sales Taxes." Abbreviations are eliminated or minimized. Parallel construction is used to provide consistency in line items (as in the example above).

Line items below are renamed to: 1) improve accuracy; 2) adopt the prevailing convention; and 3) reflect municipal reorganization (effective January 1, 2022).

Line Item Renaming Schedule

| No. | Current (FY2022) | New (FY2023) |
|-----|---------------------------|---------------------------|
| | Garbage | Solid Waste |
| | Dues & Subscriptions | Professional Associations |
| | Judge Fees | Judge Compensation |
| | National Night Out | Community Relations |
| | Sewer Plant | Public Utility Department |
| | Sewer | Wastewater |
| | Water Plant | Public Utility Department |
| | Volunteer Fire Department | Fire Department |
| | Youth Center | Parks & Recreation |

Appendix F: Budget Preparation Schedule

This schedule consolidates statutory and Home Rule Charter requirements, as well as publication deadlines for the City's newspaper of record. This schedule presumes no increase in the property tax rate.

| Date | Activity | Source |
|---------|---|--|
| June 14 | <ul style="list-style-type: none"> Council Regular Meeting. City Manager submitted a five-year Capital Improvement Program (CIP) for FY 2023-FY2027. | |
| June 15 | Deadline for City Manager to submit a 5-year CIP. | City Charter-Section 5.08 |
| July 5 | <ul style="list-style-type: none"> Council Special Meeting. Council approved CIP for FY 2023-FY2027. | |
| July 12 | Council Regular Meeting. (No quorum; Special Meeting held July 26). | |
| July 25 | <ul style="list-style-type: none"> Deadline for Hidalgo County Chief Appraiser to certify property Tax Rolls or deliver certified estimate of taxable value. If necessary, City Manager calculates Tax Rate. | TML-2022 Tax and Budget Deadlines |
| Aug. 1 | <ul style="list-style-type: none"> Deadline for City Manager to submit proposed Budget and Budget Message. City Manager submits proposed Budget to City Secretary. City Manager certifies proposed Tax Rate calculation form, and submit form to Hidalgo County Assessor Collector (cf, Aug. 7). City Manager submits no-new-revenue & voter-approved Tax Rates to Council (cf, Aug. 7). City Manager must post proposed Tax Rates and certain debt information on City website. (cf, Aug. 7) | City Charter-Section 5.02; Local Government Code, Sections 102.006, 102.0065 |

| Date | Activity | Source |
|-----------------------------|---|---|
| Aug. 5 | <ul style="list-style-type: none"> • Special Notice by Publication for Budget Hearing (cf, Aug. 18). • Notice must contain general summary of Budget as well as time, place Budget & Message are available. • Notice must contain information about proposed Tax Rate increases. | TML-2022 Tax and Budget Deadlines; Charter-Section 5.05 |
| Aug. 7 or "soon thereafter" | <ul style="list-style-type: none"> • Deadline for City Manager to submit no-new-revenue and voter-approved Tax Rates to Council (cf, Aug. 1; Aug. 9). • City Manager must certify proposed Tax Rate calculation form, and submit form to Hidalgo County Assessor Collector (cf, Aug. 1; Aug. 9). • City Manager must post proposed Tax Rates and certain debt information on City website. | TML-2022 Tax and Budget Deadlines |
| Aug. 9 | <ul style="list-style-type: none"> • City Council Regular Meeting. • City Manager reviews proposed Budget and proposed Tax Rates with Council. • Council schedules Hearing on Budget. | Local Government Code, Sections 102.006, 102.007 |
| Aug. 12 | Public Notice on Budget Hearing posted. | |
| Aug. 17 | <ul style="list-style-type: none"> • Public Hearing on the proposed Budget (cf, Aug. 5; Sept. 28). • Council Special Meeting: <ul style="list-style-type: none"> • Council shall act on the proposed Budget (eg, postpone, adopt), (cf, Sept. 29). • Council recorded vote on proposed Tax Rate (cf, Sept. 22). • Council schedules Hearing on Tax Rate | TML-2022 City Tax and Budget Deadlines |
| Aug. 29 | <ul style="list-style-type: none"> • Last day for City Manager to file proposed budget (with special cover page) with City Secretary if the city plans to wait until September 29 to adopt the tax rate (cf, Aug. 1). • City Secretary must post proposed Budget on City website. | TML-2022 City Tax and Budget Deadlines |

| Date | Activity | Source |
|-----------------------|---|--|
| Sept. 2 | <ul style="list-style-type: none"> Notice in newspaper (at least 5 days) before Hearing on Tax Rate (cf, Sept. 13). Notice also must be continuously on City website. | TML-2022 City Tax and Budget Deadlines |
| Sept. 5: Labor Day | <ul style="list-style-type: none"> Notice on City website (continuously for at least 7 days) before Hearing on Tax Rate (cf, Sept. 13). | TML-2022 City Tax and Budget Deadlines |
| Sept. 13 | <ul style="list-style-type: none"> Hearing on Tax Rate (cf, Sept. 2; Sept. 5) City Council Regular Meeting. Separate, sequential recorded votes on: 1) Budget, 2) M&O component of Tax Rate, and 3) debt service component of Tax Rate. Specific language must be used. | TML-2022 Tax and Budget Deadlines |
| Sept. 15 | Deadline for Council to adopt Budget. | Charter-Section 5.05(C) |
| Sept. 18 | Deadline to publish Notice of Budget Hearing, with specific information on Tax Rate increase, if any (cf, Aug. 18). | TML-2022 Tax and Budget Deadlines |
| Sept. 22 | <p>Council must have recorded vote approving proposed Tax Rate (cf, Aug. 18).</p> <p>Continuous Notice of Tax Rate Hearings begins on City website, if applicable, and if rate exceeds no-new-revenue rate.</p> <p>Last day for first hearing on tax rate increase (if needed for an increase over the lower of the effective or rollback tax rate) (at least three days before second hearing, but not on a weekend or public holiday).</p> | TML-2022 Tax and Budget Deadlines |
| Sept. 24 | <ul style="list-style-type: none"> Deadline to publish for either: <ul style="list-style-type: none"> Hearing on Tax Rate, if no-new-revenue tax rate exceeded (5 day newspaper Notice and continuously on City website), or Meeting to adopt the Tax Rate, if no-new-revenue rate is not exceeded. | TML-2022 Tax and Budget Deadlines |

| Date | Activity | Source |
|----------|--|--|
| Sept. 28 | <ul style="list-style-type: none"> • Deadline for Hearing on Budget (cf, Aug. 18). • Council Special Meeting. Council must act on Budget (eg, postpone, adopt). | TML-2022 Tax and Budget Deadlines |
| Sept. 29 | <ul style="list-style-type: none"> • Deadline to adopt the Budget (cf, Sept. 13). • Deadline to hold Tax Rate Hearing and adopt Tax Rate (cf, Sept. 13). • Adopted Budget, with Cover Page and Calculation Forms, must be posted on City website. | TML-2022 Tax and Budget Deadlines |
| Sept. 30 | Last day of Fiscal Year 2021-2022. | Local Government Code; City Charter-Section 5.01 |

Appendix G: Tax Rate Calculation Worksheet (Form 50-856)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of La Joya

(956) 581-7002

Taxing Unit Name

Phone (area code and number)

701 E Hwy 83, La Joya, Texas 78560

www.cityoflajoya.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 1. | 2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 193,966,402 |
| 2. | 2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 24,054,356 |
| 3. | Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 169,912,046 |
| 4. | 2021 total adopted tax rate. | \$ 0.5898 /\$100 |
| 5. | 2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|----------------|
| 8. | 2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 169,912,046 |
| 9. | 2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 79,828 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 48,000 C. Value loss. Add A and B. ⁶ | \$ 127,828 |
| 11. | 2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷ | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 127,828 |
| 13. | 2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 17,432,952 |
| 14. | 2021 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 152,351,266 |
| 15. | Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 898,567 |
| 16. | Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹ | \$ 2,534 |
| 17. | Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 901,101 |
| 18. | Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 213,265,353 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 17,791,974 E. Total 2022 value. Add A and B, then subtract C and D. | \$ 195,473,379 |

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|-----------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 8,369,403 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 8,369,403 | |
| 20. | 2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 25,424,447 |
| 21. | 2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 178,418,335 |
| 22. | Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹ | \$ 4,027,855 |
| 24. | Total adjustments to the 2022 taxable value. Add Lines 22 and 23. | \$ 4,027,855 |
| 25. | Adjusted 2022 taxable value. Subtract Line 24 from Line 21. | \$ 174,390,480 |
| 26. | 2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.5167/\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹ | \$ /\$100 |

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|-----------------|
| 28. | 2021 M&O tax rate. Enter the 2021 M&O tax rate. | \$ 0.5898/\$100 |
| 29. | 2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 169,912,046 |

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 30. | Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 1,002,141 |
| 31. | Adjusted 2021 levy for calculating NNR M&O rate. | |
| | <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 2,534</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,534</p> <p>E. Add Line 30 to 31D.</p> | \$ 1,004,675 |
| 32. | Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 174,390,480 |
| 33. | 2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.5761 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ | |
| | <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0/\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ | |
| | <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0/\$100 |

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-----------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ _____ 0/\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ _____ 0/\$100 |
| 38. | Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ _____ 0/\$100 |
| 39. | Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ _____ 0.5761/\$100 |
| 40. | Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39. | \$ _____ 0.5761/\$100 |
| 41. | 2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ _____ 0.5962/\$100 |

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|-------------|---|-----------------|
| D41. | Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). | \$ _____ /\$100 |
| 42. | Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 181,625 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. | \$ 181,625 |
| 43. | Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted 2022 debt. Subtract Line 43 from Line 42E. | \$ 181,625 |
| 45. | 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00% B. Enter the 2021 actual collection rate. 98.59% C. Enter the 2020 actual collection rate. 103.34% D. Enter the 2019 actual collection rate. 101.36% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ | 100.00% |
| 46. | 2022 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 181,625 |
| 47. | 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 178,418,335 |
| 48. | 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.1017/\$100 |
| 49. | 2022 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.6979/\$100 |
| D49. | Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. | \$ _____ /\$100 |

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate. | \$ _____ 0 /\$100 |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|-------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0. | \$ _____ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____ 0 |
| 53. | 2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 178,418,335 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ _____ 0 /\$100 |
| 55. | 2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.5167 /\$100 |
| 56. | 2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021. | \$ 0.5167 /\$100 |
| 57. | 2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.6979 /\$100 |
| 58. | 2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.6979 /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|-------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ _____ 0 |
| 60. | 2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 178,418,335 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ _____ 0 /\$100 |
| 62. | 2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ 0.6979 /\$100 |

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|-----------------------|
| 63. | 2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero. | \$ _____ 0/\$100 |
| 64. | 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. | \$ _____ 0/\$100 |
| 65. | 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | \$ _____ 0/\$100 |
| 66. | 2022 unused increment rate. Add Lines 63, 64 and 65. | \$ _____ 0/\$100 |
| 67. | 2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ _____ 0.6979/\$100 |

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|-----------------------|
| 68. | Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____ 0.5761/\$100 |
| 69. | 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ 178,418,335 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ _____ 0.2802/\$100 |
| 71. | 2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____ 0.1017/\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ _____ 0.9580/\$100 |

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 73. | 2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.5898 / \$100 |
| 74. | Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 / \$100 |
| 75. | Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0.5898 / \$100 |
| 76. | Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 152,351,266 |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ 898,567 |
| 78. | Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 174,390,480 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0 / \$100 |
| 80. | 2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | \$ 0.6979 / \$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5167 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.6979 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 50

De minimis rate. \$ 0.9580 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print
here

Pablo (Paul) Villarreal, Jr., PCC

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

August 1, 2022

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

Appendix H: Glossary

- Capital Asset** Any tangible item valued at \$5,000 or more, and a useful life of one year or more.
- Fiscal Year** The City of La Joya's Fiscal Year begins on the first day of October and ends on the last day of the following September. Specifically, the City's Fiscal Year 2022-2023 begins on October 1, 2022 and ends September 30, 2023.